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A Comparison of High and Low Income Farms in the Nebraskaland Farm and Ranch Business Management Education Program for the Years 1971 Through 1983

Randall Lee DeBoer

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ABSTRACT

DeBoer, Randall L., "A Comparison of High and Low Income Farms In The Nebraskaland Farm and Ranch Business Management Education Program For the Years 1971 through 1983."

Purpose. The purpose of the study was to determine the relationship between farm income and the following factors:

1. Total cash operating expense per acre taken from operator's share of cash expenses.
2. Total cash operating expense per work unit taken from operator's share of cash expenses.
3. Total farm sales per acre taken from operator's share of cash receipts.
4. Total farm sales per work unit taken from operator's share of cash receipts.
5. Money borrowed as a ratio of total assets on January 1.
6. Household and personal expense per adult equivalent.

Method. Copies of the annual report of The Nebraskaland Farm and Ranch Business Management Education Program were obtained from Southeast Community College in Lincoln, Nebraska. A report was obtained for each year of the program's existence (1971 through 1983). Specific tables were selected from the report to be used as a data base for making comparisons between high and low income farms. Each table is divided into three sections; high income farms, low income farms and an average of all farms, including the high and low income farms. Members of both the Agricultural Education staff and Agricultural Economics staff at the University of Nebraska were consulted to determine how data should be analyzed. Mathematical calculations were used to prove or disprove each hypothesis.

Findings. Findings of the study indicated there were differences between high and low income farms. Total cash operating expenses per acre were higher on high income farms. Total cash operating expense per work unit was higher on low income farms. Total farm sales per acre were higher on high income farms. Total farm sales per work unit were higher on high income farms each year except 1980. Money borrowed as a ratio of total assets January 1 showed no trend toward high or low income farms although differences did occur. Household and personal expenses per adult equivalent tended to be higher on high income farms.

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A COMPARISON OF HIGH AND LOW INCOME FARMS
IN THE NEBRASKALAND FARM AND RANCH
BUSINESS MANAGEMENT EDUCATION PROGRAM
FOR THE YEARS 1971 THROUGH 1983

BY

Randall Lee DeBoer

A THESIS

Presented to the Faculty of
The Graduate College in the University of Nebraska
In Partial Fulfillment of Requirements
For the Degree of Master of Science

Major: Agricultural Education

Under the Supervision of Professor Roy D. Dillon

Lincoln, Nebraska

August, 1984

DEDICATION

To my parents, Dwain and Mary Lee,
for their continual support in making this possible.

Randall

ACKNOWLEDGEMENTS

The author would like to take this opportunity to express his sincere appreciation to those who have given him their guidance, patience and assistance in completing this study.

I wish to express my thanks to my parents for their moral and financial support in helping me reach this goal.

Special appreciation is extended to Dr. Roy Dillon for his guidance and assistance during my course of study.

I also express my appreciation to Dr. Allen G. Blezek and Dr. Richard M. Foster for their review of this thesis and for serving on my graduate committee.

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R.L.D.

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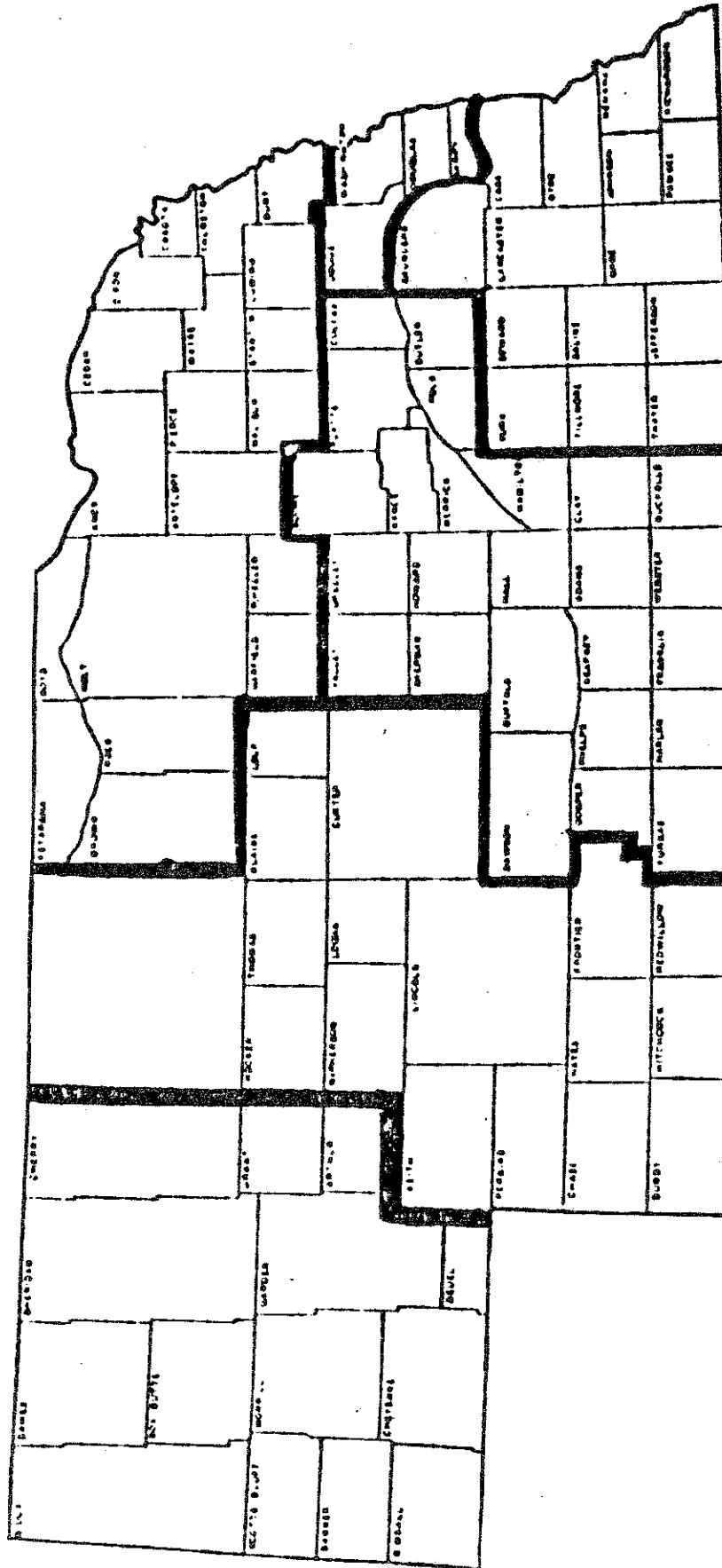


Figure 1. THE FIVE COMMUNITY COLLEGE AREAS
AND THE METRO AREA SURROUNDING OMAHA

This type of program is also offered in fourteen states throughout the United States. The states offering this type of program are:

Arizona	New Mexico
Colorado	Ohio
Kansas	Oklahoma
Minnesota	Oregon
Missouri	South Dakota
Nebraska	Washington
North Dakota	Wisconsin

The Nebraskaland Farm and Ranch Business Management Education Program was established in Nebraska in 1970 after being adopted from Minnesota in the fall of 1969. The first annual report was compiled for 1971 with 43 cooperators. Thirty eight farms were included in the 1971 annual report. In 1976 there were 91 cooperators, with 81 farms being included in the annual report. In 1982 there were 267 cooperators with 157 being included in the report. In 1983 there were 284 cooperators, with 139 being included in the annual report.

Reasons why some cooperators were not included in the annual report are:

1. Not including family living in their records
2. Lateness of turning in reports
3. Errors in records that would cause the averages to be in error

STATEMENT OF THE PROBLEM

The problem in this study was to determine the

relationship between farm income and the following items:

1. Total cash operating expenses per acre
2. Total cash operating expenses per work unit
3. Total farm sales per acre
4. Total farm sales per work unit
5. Money borrowed as a ratio of total assets January 1
6. Household and personal expenses per adult equivalent

PURPOSE OF THE STUDY

The specific objectives of the study were:

1. To compare total cash operating expense per acre, taken from operator's share of cash expenses, on high income farms and low income farms by year, for the years 1971 through 1983.
2. To compare total cash operating expense per work unit, taken from operator's share of cash expenses, on high income farms and low income farms by year, for the years 1971 through 1983.
3. To compare total farm sales per acre, taken from operator's share of cash receipts, on high income farms and low income farms by year, for the years 1971 through 1983.
4. To compare total farm sales per work unit, taken from operator's share of cash receipts, on high income farms and low income farms by year, for the years 1971 through 1983.
5. To compare money borrowed as a ratio of total assets January 1 on high income farms and low income farms by year, for the years 1971 through 1983.
6. To compare the amount of household and personal expenses per adult equivalent on high income farms and low income farms by year, for the years 1971 through 1983.

LIMITATIONS OF THE STUDY

1. This study was limited to Nebraska.
2. This study was limited only to cooperators in The

Nebraskaland Farm and Ranch Business Management
Education Program.

3. No attempt was made to make comparisons between individual cooperators.
4. Only the mean data of the high income farms and low income farms were used in this study.
5. The cooperators included in the annual report were not the same each year due to cooperators entering and leaving the program.
6. Not all cooperators keeping records are included in the mean data.
7. Only data included in the annual reports of The Nebraskaland Farm and Ranch Business Program were used.

DEFINITION OF TERMS

Cooperators

Those persons participating in The Nebraskaland Farm and Ranch Business Management Education Program each year from 1971 through 1983.

The Nebraskaland Farm and Ranch Business Management
Education Program

An educational program taught through the Nebraska Community Colleges, that is designed to provide farmers and ranchers with a record keeping system as well as teach management skills.

The Report

The annual report of The Nebraskaland Farm and Ranch Business Management Education Program published each year

from which all data used in this report was taken.

High Income Farms

Determined by operator's return to labor and management. Data for the high income group is presented as a separate group on each table. This group is the top twenty percent of all farms in the average.

Low Income Farms

Determined by operator's return to labor and management. Data for the low income group is presented as a separate group on each table. This group is the bottom twenty percent of all farms in the average.

Operator's Share of Cash Expenses

Taken from Table 6B of the report (See Appendix E). Included in operator's share of cash expenses are livestock purchases, all production expenses for crops and livestock, custom work, upkeep and repairs, cash rent, hired labor, general farm expenses, farm share of utilities and interest paid.

Work Unit

A measure of the relative value of time per unit of production; (i.e.) bushels, pounds, hundred weights, tons.

Total Farm Sales

Taken from Table 6A (See Appendix D) of the report. Included in total farm sales are sale of livestock and livestock products, miscellaneous livestock income, crop

sales, government set-aside payments, sale of capital assets, tax refunds, off farm income, custom work income, patronage refunds and miscellaneous farm income.

Money Borrowed

Taken from Table 5 (See Appendix C) of the report.
The total amount of money borrowed throughout the year.
This does not include debts carried over from the previous year.

Total Household and Personal Expenses

Taken from Table 4 (See Appendix B) of the report.
Includes all items connected with operation of the household, plus personal expenses such as food and clothing. Also included are personal share of utilities, personal share of general farm expenses, personal share of vehicle expense, dwelling purchases, taxes and life insurances and investments.

Adult Equivalent

This is based on the age of family members. Male adults are given a value of one. Female adults are given a value of .8. Children are given values based on their age.

ORGANIZATION OF THE CHAPTERS

This chapter was designed to present the reader with the direction and importance of the study. Chapter II reviews the related literature that was available to the investigator. Chapter III describes the procedures utilized

in the design and completion of this study. Chapter IV reports and discusses the findings of the analyzed data. Chapter V summarizes the study, states conclusions, and provides recommendations for further research.

CHAPTER II

REVIEW OF LITERATURE

How do the high and low income farms in The Nebraskaland Farm and Ranch Business Management Education Program compare? This chapter examines the related literature that was presently available to the investigator dealing with farm and ranch management education and record analysis.

When reviewing literature, the author found that most articles or studies fell into one of two categories. They were: 1) record keeping and management education; and 2) review of related studies.

RECORD KEEPING AND MANAGEMENT EDUCATION

The need to keep good farm records has been recognized for many years. "Farmers should keep better records" (3:195). This statement by B.E. Gingery shows the need as expressed by educators for a farm record keeping system was recognized in Nebraska.

In defense of adult education, Parker Woodal used this quote from a farmer enrolled in an adult farm record's class in 1970. He states, "I think as far as education is concerned, a dollar spent on me now will go a lot farther than when I was in high school. I am ready now." (5:250)

program which improves the economic and social status of farmers and stimulates other businesses in the community. (4:142) This statement by John T. Starling is in agreement with the opinion of the author that farm management education not only can improve the farm business but also the quality of life of persons directly and indirectly involved in the program.

In his article "Farm Business Management Program: What Does It Mean?", Gene Francis names three different groups to which record keeping and management program has meaning. He states four ways that a farm management program will have meaning to the families involved. They are:

1. Knowledge of their financial picture
2. Improved earnings
3. A better understanding of the farm business by all family members
4. Accurate cost of production estimates can be made for each enterprise (1:32)

The second group that a farm management program has meaning to is the local community and public school. The ways listed in his article are:

1. More business in the community
2. More consumer dollars
3. Larger tax base
4. Effective public relations program for the local school (1:32-33)

The third group that a farm management program has meaning to is the local instructors. The ways listed are as follows:

1. Keeping up-to-date

2. Helping farm families
3. A rewarding profession (2:33)

Although the Nebraska program is no longer offered through the local schools, the author feels that the program can still benefit the groups listed above, plus the community college systems that now offer the program.

The author recognizes that all the articles discussed above were taken from the "Agricultural Education Magazine." This may illustrate that educators have recognized farm management instruction as an educational need and considered it an important enough program in which to be involved.

REVIEW OF RELATED STUDIES

The objective of the author's review of literature was to find methods that could be used in analyzing the data presented in The Nebraskaland Farm and Ranch Business Management Education Program.

The author found it difficult to locate studies relating directly to his study topic. Although a number of articles relating to farm management education appeared, the amount of research carried out on record keeping systems was minimal. However, there were several studies conducted on cost benefits of farm management education.

The author also examined a large number of agricultural statistical reports such as the Census of Agriculture, The Nebraska Agricultural Statistics, and The Nebraska Farm

Business Association annual reports. These reports were similar to The Nebraskaland Farm and Ranch Business Management Education Program in the way the data was presented. Although the raw data were presented, the author could not find studies which analyzed data dealing with objectives similar to those used in this report.

Because of the problems incurred in discovering related studies, the author chose to develop his own methods of analyzing his data. These methods will be described in the chapter titled the design of the study.

SUMMARY

The author discovered that farm record keeping and farm management instruction were important and useful. It also became apparent that educators placed a great deal of emphasis on farm management education. Also, previous articles pointed out that farm records and record analysis should be used as a management tool in making decisions concerning the farm business. The author also discovered that persons and institutions not directly involved in records and management classes can benefit from them.

Little or no research has been done on specific record and management systems in Nebraska. This led the author to compare the high and low income farms in The Nebraskaland Farm and Ranch Business Management Education Program from 1971 through 1983.

CHAPTER III

THE DESIGN OF THE STUDY

The principal objective of this study was to compare the high and low income farms in The Nebraskaland Farm and Ranch Business Management Education Program. This chapter describes the design, population, and procedures used in analyzing the data.

HYPOTHESES

There are several ways in which the high and low income farms can be compared. The following hypotheses were developed to compare the high and low income farms in The Nebraskaland Farm and Ranch Business Management Education Program.

Hypothesis 1

There is no difference in total cash operating expense per acre, taken from operator's share of cash expenses, between high income farms and low income farms by year, for the years 1971 through 1983.

Hypothesis 2

There is no difference in total cash operating expense per work unit, taken from operator's share of cash expenses, between high income farms and low income farms by year, for the years 1971 through 1983.

Hypothesis 3

There is no difference in total farm sales per acre, taken from operator's share of cash receipts, between high income farms and low income farms by year, for the years 1971 through 1983.

Hypothesis 4

There is no difference in total farm sales per work unit, taken from operator's share of cash receipts, between high income farms and low income farms by year, for the years 1971 through 1983.

Hypothesis 5

There is no difference in money borrowed as a ratio of total assets on January 1, between high income farms and low income farms by year, for the years 1971 through 1983.

Hypothesis 6

There is no difference in the household and personal expenses per adult equivalent between high income farms and low income farms by year, for the years 1971 through 1983.

POPULATION

The population for this study was all farms included in the high income farm group and all farms included in the low income farm group in the annual reports of The Nebraskaland Farm and Ranch Business Management Education Program from 1971 through 1983 (Tables 8-18).

The annual report of The Nebraskaland Farm and Ranch Business Management Education Program is divided into specific tables, each table contains a specific type of data. Each table is divided into three sections: 1) average of all farms; 2) high income farms; 3) low income farms. All data used in this study were taken from selected tables in these reports.

PREPARATION OF THE DATA INSTRUMENT

In the preparation of the data instrument the following steps were taken:

1. Dr. Roy D. Dillon assisted the author in determining questions to ask when analyzing the data.
2. The author consulted other members of the Agricultural Education staff when determining questions to ask when analyzing the data.
3. The author consulted members of the Agriculture Economics staff when determining questions to ask when analyzing the data.

Staff members consulted were:

Dr. Paul Gessaman

Dr. Glenn Helmers

Dr. Douglas Jose

Dr. William Miller

4. Tables were selected from each annual report to be used as sources of data. These tables were: Table 1 (Appendix A); Table 4 (Appendix B); Table 5 (Appendix C); Table 6A (Appendix D); and Table 6B (Appendix E).
5. Data were selected from each table per each year

for use in making calculations. The table and data selected from each were as follows:

<u>Table Number</u>	<u>Data</u>
1	Total Acres
1	Total Size of Business in Work Units
4	Total Household and Personal Expense
4	Number of Adult Equivalents per Family
5	Total Assets
5	Total Money Borrowed
6A	Total Farm Sales
6B	Total Operating Expense

6. The necessary formulas were determined to make calculations used to prove the hypotheses. These formulas are presented in the analysis of the data section of this chapter.

The above procedure was used by the author to insure reliability and validity of results and findings in the study.

ANALYSIS OF DATA

The data were taken from selected tables of the annual reports of The Nebraskaland Farm and Ranch Business Management Education Program. Specific data were used to make a calculation to meet each specific objective. Each objective and the formula used for the objective are as follows:

Objective 1:

To compare the amount of operator's share of cash expenses per acre on high income farms and low income farms by year, from 1971 through 1983.

Formula 1:

$$\text{Operator's share of cash expense per acre) } = \frac{\text{Total Cash Operating Expense}}{\text{Total Acres}}$$

Total cash operating expense is taken from Table 6B (Appendix E). Total acres is taken from Table 1 (Appendix A).

Objective 2:

To compare the amount of operator's share of cash expenses per work unit on high income farms and low income farms by year, from 1971 through 1983.

Formula 2:

$$\text{Operator's share of cash) operating expense per work unit} = \frac{\text{Total Cash Operating Expense}}{\text{Total Size of Business in Work Units}}$$

Total cash operating expense is taken from Table 6B (Appendix E). Total size of business in work units is taken from Table 1 (Appendix A).

Objective 3:

To compare the amount of total farm sales per acre on high income farms and low income farms by year, from 1971 through 1983.

Formula 3:

$$\text{Total Farm Sales) per acre} = \frac{\text{Total Farm Sales}}{\text{Total Acres}}$$

Total farm sales is taken from Table 6A (Appendix D). Total acres is taken from Table 1 (Appendix A).

Objective 4:

To compare the amount of total farm sales per work unit on high income farms and low income farms by year, from 1971 through 1983.

Formula 4:

$$\text{Total Farm Sales) per work unit} = \frac{\text{Total Farm Sales}}{\text{Total Size of Business in Work Units}}$$

Total farm sales is taken from Table 6A (Appendix D). Total size of business in work units is taken from Table 1 (Appendix A).

Objective 5:

To compare money borrowed as a ratio of total assets on high income farms and low income farms by year, from 1971 through 1983.

Formula 5:

$$\text{Money borrowed as a ratio of total assets) } = \frac{\text{Total Money Borrowed}}{\text{Total Assets-January 1}}$$

Total money borrowed is taken from Table 5 (Appendix C). Total assets January 1 is taken from Table 5 (Appendix C).

Objective 6:

To compare the amount of household and personal expenses per adult equivalent on high income farms and low income farms by year, from 1971 through 1983.

Formula 6:

$$\text{Household and Personal expense per adult equivalent) } = \frac{\text{Total Household and Personal Expense}}{\text{Adult Equivalents Per Family}}$$

Total household and personal is taken from Table 4 (Appendix B). Number of adult equivalents per family is taken from Table 4 (Appendix B).

Each calculation was made for the high income farms and the low income farms. The results of these calculations are given in the chapter entitled "Findings".

CHAPTER IV

FINDINGS

The primary purpose of this study was to compare the high and low income farms in The Nebraskaland Farm and Ranch Business Management Education Program by year, for the years 1971 through 1983.

SPECIFIC OBJECTIVES

1. To compare total cash operating expense per acre, taken from operator's share of cash expenses, on high income farms and low income farms by year, for the years 1971 through 1983.
2. To compare total cash operating expense per work unit, taken from operator's share of cash expenses, on high income farms and low income farms by year, for the years 1971 through 1983.
3. To compare total farm sales per acre, taken from operator's share of cash receipts, on high income farms and low income farms by year, for the years 1971 through 1983.
4. To compare total farm sales per work unit, taken from operator's share of cash receipts, on high income farms and low income farms by year, for the years 1971 through 1983.
5. To compare money borrowed as a ratio of total expenses per adult equivalent on high income farms and low income farms by year, for the years 1971 through 1983.
6. To compare the amount of household and personal expenses per adult equivalent on high income farms and low income farms by year, for the years 1971 through 1983.

GENERAL INFORMATION

The population of the study was all the high income farms and all the low income farms in the annual reports of The Nebraskaland Farm and Ranch Business Management Education Program for the years 1971 through 1983. Table 1 shows total number of farms and the number of high and low income farms in the annual reports of The Nebraskaland Farm and Ranch Business Management Education Program by year, for the years 1971 through 1983.

DATA ANALYSIS PROCEDURES

The analysis of the data required a specific calculation for each objective. The calculation for objective one was to divide total cash operating expense by total acres for both the high and low income farms. The results of these two calculations were compared and the difference between them calculated.

The calculation for objective two was to divide total cash operating expense by total size of farm in work units for both the high and low income farms. The results of these two calculations were compared and the difference between them calculated.

Table 1

TOTAL NUMBER OF FARMS AND THE NUMBER OF HIGH AND LOW INCOME
FARMS IN THE ANNUAL REPORT OF THE NEBRASKALAND FARM
AND RANCH BUSINESS MANAGEMENT EDUCATION
PROGRAM BY YEAR, FROM 1971
THROUGH 1983

Year	Total Number of Farms Included in the Annual Report	Number of High Income Farms	Number of Low Income Farms
1971	38	6	6
1972	54	11	11
1973	62	13	13
1974	62	12	12
1975	62	12	12
1976	81	16	16
1977	109	22	22
1978	115	23	23
1979	110	22	22
1980	116	23	23
1981	142	28	28
1982	157	31	31
1983	139	28	28

The calculation for objective three was to divide total farm sales by total acres for both the high and low income farms. The results of these two calculations were compared

and the difference between them calculated.

The calculation for objective four was to divide total farm sales by total size of business in work units for both the high and low income farms. The results of these calculations were compared and the difference between them calculated.

The calculation for objective five was to divide total money borrowed by total assets January 1 for both the high and low income farms. The results of these two calculations were compared and the difference between them calculated.

The calculation for objective six was to divide total household and personal expense by adult equivalents per family for both the high and low income farms. The results of these two calculations were compared and the difference between them calculated.

FINDINGS FOR HYPOTHESES

There was no statistical analysis used in this study. Each hypothesis will be used as a frame of reference and differences were calculated mathematically as stated in the previous section.

Mr. Lyle Hermance, Area Director of Adult Agriculture classes for Southeast Community College, and Dr. H. Douglas Jose, Associate Professor of Agricultural Economics, were consulted to aid the author in determining differences used

when accepting or rejecting each hypothesis.

Hypothesis 1

Hypothesis 1 was: There is no difference in total cash operating expense per acre, taken from operator's share of cash expenses, between high income farms and low income farms by year, for the years 1971 through 1983.

The findings presented in Table 2 for this hypothesis summarize the relationship between total cash operating expense per acre and farm income.

Differences for this hypothesis tended to show total cash operating expense per acre being higher on the high income farms. This was true in nine of thirteen years. Based on the judgment of Mr. Hermance and Dr. Jose, a difference was determined to be any amount greater than zero for this hypothesis. A difference did occur in each of the thirteen years studied. The hypothesis for total cash operating expense per acre was rejected for the years 1971 through 1983.

Hypothesis 2

Hypothesis 2 was: There is no difference in total cash operating expense per work unit, taken from operator's share of cash expenses, between high income farms and low income farms by year, for the years 1971 through 1983.

The findings presented in Table 3 for this hypothesis summarize the relationship between total cash operating

TABLE 2
DIFFERENCE IN TOTAL CASH OPERATING EXPENSE PER ACRE BETWEEN HIGH AND LOW
INCOME FARMS BY YEAR, FOR THE YEARS 1971 THROUGH 1983

Year	High Income Farms				Low Income Farms				Difference per Acre in Total Cash Operating Expense Between High and Low Income Farms
	Total Cash Operating Expense	Total Acres	Total Cash Operating Expense per Acre	Total Cash Operating Expense	Total Acres	Total Cash Operating Expense per Acre	Total Cash Operating Expense per Acre		
1971	\$ 65,644	1497.0	\$ 43.80	\$ 36,086	1102.3	\$ 32.70	\$ 32.70		\$ 11.10*
1972	123,353	1488.3	82.90	21,154	546.60	38.70	38.70		44.20*
1973	89,130	791.4	112.60	37,202	305.9	121.60	121.60		9.00
1974	69,311	617.2	112.30	93,270	1053.9	88.50	88.50		23.80*
1975	94,237	717.9	131.30	62,579	956.1	65.40	65.40		65.90*
1976	106,181	650.0	163.40	123,076	529.2	232.60	232.60		69.20
1977	115,739	670.2	172.70	92,221	976.9	94.40	94.40		78.30*
1978	132,654	873.4	151.90	53,867	478.2	112.60	112.60		39.30*
1979	132,987	650.6	204.40	127,098	569.9	223.00	223.00		18.60
1980	132,777	891.7	148.90	203,910	601.6	339.00	339.00		190.10
1981	169,791	765.8	221.70	156,946	400.2	174.30	174.30		47.40*
1982	123,286	619.8	198.90	148,704	125.6	118.40	118.40		80.50*
1983	170,701	754.3	226.30	195,864	1203.1	162.80	162.80		63.50*

* Indicates year when total cash operating expense per acre was higher on high income farms

TABLE 3
DIFFERENCE IN TOTAL CASH OPERATING EXPENSE PER WORK UNIT BETWEEN HIGH
AND LOW INCOME FARMS BY YEAR, FOR THE YEARS 1971 THROUGH 1983

Year	High Income Farms			Low Income Farms			Difference in Total Cash Op- erating Expense per Work Unit Between High and Low Income Farms
	Total Cash Operating Expense	Total Work Units	Total Cash Operating Expense per Work Unit	Total Cash Operating Expense	Total Work Units	Total Cash Operating Expense per Work Unit	
1971	\$ 65,644	689.02	\$ 95.30	\$ 36,086	342.31	\$105.40	\$ 10.10
1972	123,353	706.28	174.60	21,154	338.46	62.50	112.10*
1973	89,130	596.92	149.30	37,202	212.67	174.90	25.60
1974	69,311	503.14	137.70	93,270	556.90	167.50	29.80
1975	194,237	682.82	138.00	62,579	464.50	137.70	.30*
1976	106,181	594.76	178.50	123,076	520.64	236.40	57.90
1977	115,739	644.35	179.60	92,221	580.60	158.80	20.80*
1978	132,654	684.42	193.80	53,867	366.35	147.00	46.80*
1979	132,987	627.31	212.00	127,098	474.92	267.60	55.60
1980	132,777	567.54	233.90	203,760	475.60	428.80	194.90
1981	169,791	563.73	301.20	156,946	574.10	273.40	27.80*
1982	123,286	573.65	214.90	148,704	520.92	285.50	70.60
1983	170,701	498.71	342.28	195,864	578.82	338.40	3.88*

* Indicates year when total operating expense per work unit was higher on high income farms

expense per work unit and farm income.

Differences for this hypothesis tended to show total cash operating expense per work unit higher on the low income farms. This was true in seven of thirteen years. Based on the judgment of Mr. Hermance and Dr. Jose, a difference was determined to be any amount greater than zero for this hypothesis. A difference did occur in each of the thirteen years studied. The hypothesis for total cash operating expenses per work unit was rejected for the years 1971 through 1983.

Hypothesis 3

Hypothesis 3 was: There is no difference in total farm sales per acre, taken from operator's share of cash receipts, between high income farms and low income farms by year, for the years 1971 through 1983.

The findings presented in Table 4 for this hypothesis summarize the relationship between total farm sales per acre and farm income. A difference was considered to be 20 percent or greater for this hypothesis. When examining Table 4 the author noted that total farm sales per acre were higher on the high income farms in each of the thirteen years studied. A difference of 20 percent was chosen based on the judgment of Dr. Jose that a 20 percent reduction in farm income has a noticeable impact on the standard of living on the farm. A difference occurred in each year except

TABLE 4
PERCENT DIFFERENCE IN TOTAL FARM SALES PER ACRE BETWEEN HIGH AND LOW INCOME FARMS
BY YEAR, FOR THE YEARS 1971 THROUGH 1983

Year	High Income Farms			Low Income Farms			Percent Difference in Total Farm Sales per Acre Between High and Low Income Farms
	Total Farm Sales	Total Acres	Total Farm Sales per Acre	Total Farm Sales	Total Acres	Total Farm Sales per Acre	
1971	\$ 88,233	1497.0	\$ 58.90	\$ 39,420	1102.3	\$ 35.70	40%
1972	148,457	1488.3	99.70	25,076	546.6	45.90	54%
1973	123,343	791.4	155.8	33,547	305.9	109.60	30%
1974	111,668	617.2	180.90	113,667	1053.9	107.85	40%
1975	152,030	717.9	211.70	74,983	956.1	78.42	63%
1976	149,207	650.0	229.50	117,653	529.2	222.30	3%
1977	152,008	670.2	226.80	89,732	976.9	91.85	59%
1978	201,011	873.4	230.30	69,976	478.2	146.30	36%
1979	190,023	650.6	292.0	125,029	569.9	219.40	24%
1980	177,598	891.70	199.10	212,262	601.60	352.80	77%
1981	209,604	765.8	273.70	173,872	900.2	193.10	29%
1982	167,177	619.8	269.70	129,306	1256.2	102.90	62%
1983	254,431	754.3	337.30	200,059	1203.1	166.30	51%

1976. The hypothesis for total farm sales per acre was rejected for the years 1971, 1972, 1973, 1974, 1975, 1977, 1978, 1979, 1980, 1981, 1982, 1983 and accepted for the year 1976.

Hypothesis 4

Hypothesis 4 was: There is no difference in total farm sales per work unit, taken from operator's share of cash receipts, between high income farms and low income farms by year, for the years 1971 through 1983.

The findings presented in Table 5 for this hypothesis summarize the relationship between total farm sales per work unit and farm income.

A difference was considered to be 20 percent or greater for this hypothesis. When analyzing Table 5, the author noted that farm sales per work unit were higher on the high income farms in each year except 1980. A difference of 20 percent was chosen based on the judgment of Dr. Jose that a 20 percent reduction in farm income has a noticeable impact on the standard of living on the farm. A difference occurred in each year except 1971, 1974, 1976, 1979, 1981, 1982. The hypothesis for total farm sales per work unit was rejected for the years 1971, 1974, 1976, 1979, 1981, 1982 and accepted for the years 1972, 1973, 1975, 1977, 1978, 1980 and 1983.

Hypothesis 5

Hypothesis 5 was: There is no difference in money

TABLE 5
PERCENT DIFFERENCE IN TOTAL FARM SALES PER WORK UNIT BETWEEN HIGH AND LOW INCOME
FARMS BY YEAR, FOR THE YEARS 1971 THROUGH 1983

FARMS BY YEAR, FOR THE YEARS 1971 THROUGH 1983									
Year	High Income Farms			Low Income Farms			Percent Difference in Total Farm Sales per Work Unit Between High and Low Income Farms		
	Total Farm Sales	Total Work Units	Total Farm Sales per Work Unit	Total Farm Sales	Total Work Units	Total Farm Sales per Work Unit			
1971	\$ 88,233	689.02	\$128.00	\$ 39,420	342.31	\$115.10	10%		
1972	148,457	706.28	210.20	25,076	338.46	74.10	65%		
1973	123,343	596.92	206.60	33,547	212.67	157.70	24%		
1974	111,668	503.14	221.90	113,667	556.90	204.10	8%		
1975	152,030	682.82	222.60	74,983	464.50	161.40	27%		
1976	149,207	594.76	250.80	117,653	520.64	225.90	10%		
1977	152,008	644.35	235.90	89,732	580.60	154.50	34%		
1978	201,011	684.42	293.70	69,976	366.35	191.00	35%		
1979	190,023	627.81	302.70	125,029	474.92	263.30	13%		
1980	177,598	567.54	312.90	212,262	475.60	446.30	42%*		
1981	209,604	563.73	371.80	173,872	574.10	302.90	18%		
1982	167,177	573.65	296.50	129,300	520.92	248.20	16%		
1983	254,431	498.71	510.20	200,059	578.82	345.60	32%		

* Indicates year when total sales per work unit was higher on low income farms

borrowed as a ratio of total assets on January 1, between high income farms and low income farms by year, for the years 1971 through 1983.

The findings presented in Table 6 for this hypothesis summarize the relationship between money borrowed as a ratio of total assets January 1 and farm income.

Differences for this hypothesis did not show a trend toward high or low income farms. In seven years money borrowed as a ratio of total assets January 1 was higher on low income farms and in six years money borrowed as a ratio of total assets January 1 was lower on low income farms.

Because there was no trend shown, a difference was determined to be any value greater than zero for this hypothesis based on the judgment of Mr. Hermance and Dr. Jose. A difference did occur in each of the thirteen years studied. The hypothesis for money borrowed as a ratio of total assets January 1 was rejected for the years 1971 through 1983.

Hypothesis 6

Hypothesis 6 was: There is no difference in the household and personal expenses per adult equivalent between high income farms and low income farms by year, for the years 1971 through 1983.

The findings presented in Table 7 for this hypothesis summarize the relationship between household and personal

TABLE 6
DIFFERENCE IN MONEY BORROWED AS A RATIO OF TOTAL ASSETS JANUARY 1 BETWEEN
HIGH AND LOW INCOME FARMS BY YEAR, FOR THE YEARS 1971 THROUGH 1983

Year	High Income Farms			Low Income Farms			Difference in Money Borrowed as a Ratio of Total Assets January 1 Between High and Low Income Farms
	Total Assets	Money Borrowed	Ratio	Total Assets	Money Borrowed	Ratio	
1971	\$177,269	\$ 65,653	.37	\$161,875	\$ 68,251	.42	.05 *
1972	262,527	205,532	.78	38,978	26,110	.67	.11
1973	203,902	83,382	.41	72,439	58,895	.81	.40 *
1974	225,417	42,542	.19	253,877	97,914	.39	.20 *
1975	350,438	36,774	.10	405,361	53,073	.13	.03 *
1976	319,077	96,464	.30	335,387	133,251	.40	.10 *
1977	256,657	102,355	.40	394,574	108,533	.28	.12
1978	261,108	104,734	.40	190,280	68,307	.36	.14
1979	361,189	98,114	.27	432,848	175,505	.41	.14 *
1980	389,557	135,517	.35	424,244	254,497	.60	.25 *
1981	298,870	241,620	.80	551,632	243,217	.44	.36
1982	331,566	175,415	.53	621,606	195,145	.32	.21
1983	486,868	160,100	.33	746,621	240,176	.32	.01

* Indicates a year when money borrowed as a ratio of total assets was higher on low income farms

TABLE 7

DIFFERENCE IN TOTAL HOUSEHOLD AND PERSONAL EXPENSE PER ADULT EQUIVALENT
BETWEEN HIGH AND LOW INCOME FARMS-BY YEAR, FOR YEARS 1971 THROUGH 1983

Year	High Income Farms			Low Income Farms			Difference in Household and Personal Ex- pense per Adult Equiva- lent
	Total Household & Personal Expenses	Adult Equivalents	Household and Personal per Adult Equivalent	Total Household & Personal Expenses	Adult Equivalent	Household and Personal per Adult Equivalent	
1971	\$ 7,214	3.4	\$2,121.76	\$ 6,207	2.9	\$2,140.34	\$ 18.58*
1972	15,338	3.1	4,947.74	5,725	2.7	2,120.37	2,827.37
1973	12,362	3.4	3,635.88	8,272	2.6	3,181.54	454.34
1974	16,306	3.3	4,941.21	9,803	3.0	3,267.67	1,673.54
1975	9,626	3.0	2,308.67	9,296	2.4	3,873.33	1,564.66*
1976	14,813	3.3	4,488.79	10,853	3.0	3,617.67	871.12
1977	12,643	3.6	3,511.94	11,361	2.9	3,917.58	405.64*
1978	23,592	3.2	7,372.50	15,587	2.9	5,374.83	1,997.67
1979	19,323	3.1	6,233.24	16,028	3.2	5,008.77	1,224.47
1980	18,567	2.7	6,876.65	12,919	2.5	5,167.60	1,709.05
1981	25,011	2.6	9,619.62	18,515	3.0	6,171.67	3,447.95
1982	25,278	2.8	9,027.87	14,935	3.2	4,667.21	4,360.66
1983	27,561	3.0	9,187.00	21,054	2.7	7,797.78	1,389.22

* Indicates a year when household and personal expense per adult equivalent is higher for low income farms

expenses per adult equivalent and farm income.

Differences for this hypothesis showed a trend of household and personal expenses per adult equivalent being higher on high income farms. Because of this trend a difference was considered to be any amount greater than zero for this hypothesis based on the judgment of Mr. Hermance and Dr. Jose. A difference did occur in each of the thirteen years studied. The hypothesis for household and personal expenses per adult equivalent was rejected for the years 1971 through 1983.

CHAPTER V

SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

SUMMARY

Statement of Problem

The problem addressed by this study was to determine the relationship between farm income and the following items:

1. Total cash operating expense per acre
2. Total cash operating expense per work unit
3. Total farm sales per acre
4. Total farm sales per work unit
5. Money borrowed as a ratio of total assets January 1
6. Household and personal expenses per adult equivalent

Procedure

Permission was obtained from Southeast Community College in Lincoln, Nebraska to use copies of the annual reports of The Nebraskaland Farm and Ranch Business Management Education Program for the years 1971 through 1983. A review of literature was conducted to reveal previous studies similar to this study.

The high and low income farms were selected from each report as the population of the study. Tables were selected from each annual report to be used as sources of data.

Members of the University of Nebraska Agriculture Education and Agricultural Economics staff were consulted when determining questions to ask when analyzing the data.

Formuals were developed to make calculations used to study the hypotheses.

CONCLUSIONS

The conclusions for this study generalize to the cooperators in The Nebraskaland Farm and Ranch Business Management Education Program for the years 1971 through 1983.

1. For the relationship between total cash operating expense per acre and farm income for Hypothesis 1, the researcher concluded that:

There was a difference between total cash operating expense per acre on high and low income farms. Total cash operating expense per acre tended to be higher on high income farms. Total cash operating expense per acre tended to increase over time on both the high and low income farms.

Discussion: This tendency could be due to inflation as well as other factors not related to farm income.

2. For the relationship between total cash operating

expense per work unit and farm income for Hypothesis 2, the researcher concluded that:

There was a difference between total cash operating expense per work unit on high and low income farms. Total cash operating expense per work unit tended to be higher on low income farms. Total cash operating expense per work unit tended to increase over time on both the high and low income farms.

Discussion: This tendency could be due to inflation as well as other factors not related to farm income.

3. For the relationship between total farm sales per acre and farm income for Hypothesis 3, the researcher concluded that:

There was a difference in total farm sales per acre between high and low income farms with total farm sales per acre being higher on high income farms.

Discussion: This could be due to higher production (i.e. yields, average daily gain, litter size), better marketing or a combination of these two factors. Tables eight through 18 (Appendix F) show differences in production and prices on high and low income farms. The crop

and livestock enterprises selected were: dryland and irrigated corn for grain, winter wheat, dryland and irrigated grain sorghum, dryland and irrigated soybeans, complete hog enterprises, hog finishing, beef breeding and beef finishing.

For each crop selected (Tables 8,9,10,11, 12,13,14) yields were higher on high income farms. In some years yields were as much as two or three times greater on high income farms. Value per unit showed little difference between high and low income farms. The later years did show a slight trend for value per unit to be higher on high income farms for most crops. This would indicate that production had more influence on farm income than did marketing for crop enterprise. For each livestock enterprise selected price received per cwt was higher on high income farms. The exceptions were: 1982 for complete hog enterprises, 1980 and 1983 for beef breeding, and 1978 for swine finishing.

Complete hog enterprise and beef breeding enterprise (Table 15 and 17) showed a higher return per \$100 of feed fed on high income farms for each year, 1971 through 1983.

Effective average daily gain for hog and

beef finishing enterprises (Tables 16 and 18) were less conclusive showing no particular trend. This should indicate that marketing had more influence on farm income than did production for livestock enterprises.

4. For the relationship between total farm sales per work unit and farm income for Hypothesis 4, the researcher concluded that:

There was a difference in total farm sales per work unit between high and low income farms with total farm sales per work unit being higher on high income farms each year except 1980.

Discussion: This could be due to higher production (i.e. yield, average daily gain, litter size), better marketing or a combination of these two factors. Tables eight through 18 (Appendix F) show differences in production and prices on high and low income farms. The crop and livestock enterprises selected were: dryland and irrigated corn for grain, winter wheat, dryland and irrigated grain sorghum, dryland and irrigated soybeans, complete hog enterprises, hog finishing, beef breeding and beef finishing.

For each crop selected (Tables 8,9,10,11,

12,13,14) yields were higher on high income farms. In some years yields were as much as two or three times greater on high income farms. Value per unit showed little difference between high and low income farms. The later years did show a slight trend for value per unit to be higher on high income farms for most crops. This would indicate that production had more influence on farm income than did marketing for crop enterprise. For each livestock enterprise selected price received per cut was higher on high income farms. The exceptions were: 1982 for complete hog enterprises, 1980 and 1983 for beef breeding, and 1978 for swine finishing.

Complete hog enterprise and beef breeding enterprise (Table 15 and 17) showed a higher return per \$100 of feed fed on high income farms for each year, 1971 through 1983.

Effective average daily gain for hog and beef finishing enterprises (Tables 16 and 18) were less conclusive showing no particular trend. This should indicate that marketing had more influence on farm income than did production for livestock enterprises.

5. For the relationship between money borrowed as a ratio of total assets January 1 and farm income for

Hypothesis 5, the researcher concluded that:

There was a difference in money borrowed as a ratio of total assets January 1, between high and low income farms. Total assets tended to be lower on high income farms.

Discussion: This tendency could indicate that high income farms were using their assets more efficiently.

6. For the relationship between household and personal expenses per adult equivalent and farm income for

Hypothesis 6, the researcher concluded that:

There was a difference in household and personal expense per adult equivalent between high and low income farms. Total household and personal expense tended to increase in the years studied for both the high and low income farms. This could be due to inflation. Household and personal expense per adult equivalent tended to be higher on high income farms.

Discussion: This could be due to the fact that there is more money available for household and personal expenses on high income farms.

RECOMMENDATIONS

Based on the findings of the research and the judgment

of the author, the following recommendations are made with reference to high and low income farms in The Nebraskaland Farm and Ranch Business Management Education Program for the years 1971 through 1983.

1. A summary of this study should be made available to each community college area director and Farm and Ranch instructor.
2. It is recommended that emphasis be placed on increasing production using available assets by farmers enrolled in the program.
3. It is recommended that emphasis be placed on better marketing by farmers enrolled in the program.
4. It would be of value to follow up this study with a similar study in four or five years to determine if there are still differences between high and low income farms.
5. It would be of value to follow up this study with a similar study using the annual reports from each of the five community college areas.

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APPENDICES

APPENDIX A

Table 1: Summary of Farm Inventories,
High and Low Income Farms, 1971 through 1983

TABLE 1 - SUMMARY OF FARM INVENTORIES* - 1971

ITEMS	6 HIGH PROFIT FARMS	
	JAN. 1	DEC. 31
SIZE OF FARM -(TOTAL ACRES)	1497.0	
-(TILLABLE ACRES)	705.3	
WORK UNITS - CROPS	307.04	
- LIVESTOCK	370.08	
- OTHER	11.90	
TOTAL SIZE OF BUSINESS IN WORK UNITS	689.02	
NUMBER OF WORKERS	2.0	
FARM CAPITAL INVESTMENT PER WORKERS	155788	
PRODUCTIVE LIVESTOCK		
DAIRY COWS		233
OTHER DAIRY CATTLE	5400	20607
BEEF BREEDING CATTLE	12888	72066
BEEF FEEDER CATTLE	54230	4821
HOGS	3423	
SHEEP (INCL. FEEDERS)		
POULTRY (INCL. TURKEYS)		
OTHER PRODUCTIVE LIVESTOCK		
TOTAL PRODUCTIVE LIVESTOCK	\$ 75941	97727
CROP, SEED AND FEED	24903	31949
POWER, MACHINERY AND EQUIPMENT		
AUTO AND TRUCK (FARM SHARE)	3541	2961
POWER AND MACHINERY	22674	23604
LIVESTOCK EQUIPMENT	2039	1728
TOTAL POWER, MACHINERY & EQUIP.	\$ 28254	28293*
LAND	226690	221690
BUILDINGS-FENCES-ETC.	12433	15845
TOTAL FARM CAPITAL	\$ 368221	395704*

LIVESTOCK, CROPS, SEED, AND FEED REFLECT A CONSERVATIVE MARKET
PRICE AT THE TIME THE INVENTORY IS TAKEN.

(3)

TABLE 1 - SUMMARY OF FARM INVENTORIES* - 1971

ITEMS		6 LOW PROFIT FARMS	
1	SIZE OF FARM-TOTAL ACRES	1102.3	
2	-TILLABLE ACRES	365.3	
3	WORK UNITS-CROPS	159.88	
4	-LIVESTOCK	172.63	
5	-OTHER	9.80	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	342.31	
7	NUMBER OF WORKERS	1.7	
7A	FARM CAPITAL INVESTMENT PER WORKER	124170	
		JAN. 1	DEC. 31
8	PRODUCTIVE LIVESTOCK		
9	DAIRY COWS		
10	OTHER DAIRY CATTLE	1875	
11	BEEF BREEDING CATTLE	26238	27637
12	BEEF FEEDER CATTLE	19756	28668
13	HOGS	743	660
14	SHEEP (INCL. FEEDERS)		
15	POULTRY (INCL. TURKEYS)		
16	OTHER PRODUCTIVE LIVESTOCK	127	102
17	TOTAL PRODUCTIVE LIVESTOCK \$	48739	67067
18	CROP, SEED AND FEED	10791	12587
19	POWER, MACHINERY AND EQUIPMENT		
20	AUTO AND TRUCK (FARM SHARE)	3121	3355
21	POWER AND MACHINERY	9903	11568
22	LIVESTOCK EQUIPMENT	1599	1342
23	TOTAL POWER, MACHINERY & EQUIP.	14623	16265
24	LAND	114463	21253
25	BUILDINGS-FENCES-ETC.	11007	12233
26	TOTAL FARM CAPITAL	\$ 199623	219405

TABLE 1 - SUMMARY OF FARM INVENTORIES* - 1972

ITEMS		11 HIGH PROFIT FARMS	
1	SIZE OF FARM - TOTAL ACRES	1488.3	
2	- TILLABLE ACRES	696.9	
3	WORK UNITS - CROPS	337.67	
4	- LIVESTOCK	361.66	
5	- OTHER	6.95	
6	TOTAL SIZE OF BUSINESS	706.28	
7	NUMBER OF WORKERS	2.0	
7A	FARM CAPITAL INVESTMENT PER WORKER	\$ 181855	
		JAN. 1	DEC. 31
8	PRODUCTIVE LIVESTOCK		
9	DAIRY COWS		
10	OTHER DAIRY CATTLE		
11	BEEF BREEDING CATTLE	20209	28758
12	BEEF FEEDER CATTLE	52443	54882
13	HOGS	6703	12657
14	SHEEP (INCL. FEEDERS)		
15	POULTRY (INCL. TURKEYS)	3	7
16	OTHER PRODUCTIVE LIVESTOCK		
17	TOTAL PRODUCTIVE LIVESTOCK	\$ 79358	96304
18	CROP, SEED AND FEED	\$ 23577	45492
19	POWER, MACHINERY AND EQUIPMENT		
20	AUTO AND TRUCK (FARM SHARE)	2386	3168
21	POWER AND MACHINERY	14083	14674
22	LIVESTOCK EQUIPMENT	3562	4514
23	TOTAL POWER, MACH. AND EQUIP.	\$ 20031	22356
24	LAND	\$ 185371	206118
25	BUILDINGS-FENCES-ETC.	\$ 11293	14727
26	TOTAL FARM CAPITAL	\$ 319630	384997

Other measures of farm size listed in lines 1 through 7A are helpful in describing the farms included in this farm management report.

Work units provide a measure of the work load as an indication of size. Some clue to the farm organization is indicated by the distribution of work between crops, livestock and other.

TABLE 1 - SUMMARY OF FARM INVENTORIES * - 1972

ITEMS		11 LOW PROFIT FARMS	
1	SIZE OF FARM - TOTAL ACRES	546.6	
2	- TILLABLE ACRES	338.0	
3	WORK UNITS - CROPS	127.08	
4	- LIVESTOCK	88.13	
5	- OTHER	123.25	
6	TOTAL SIZE OF BUSINESS	338.46	
7	NUMBER OF WORKERS	1.3	
7A	FARMS CAPITAL INVESTMENT PER WORKER	\$ 134618	
		JAN. 1	DEC. 31
8	PRODUCTIVE LIVESTOCK		
9	DAIRY COWS	2012	1777
10	OTHER DAIRY CATTLE	1377	976
11	BEEF BREEDING CATTLE	6267	6450
12	BEEF FEEDER CATTLE	1642	3256
13	HOGS	420	1234
14	SHEEP (INCL. FEEDERS)	1083	891
15	POULTRY (INCL. TURKEYS)		
16	OTHER PRODUCTIVE LIVESTOCK		
17	TOTAL PRODUCTIVE LIVESTOCK	\$ 12801	14584
18	CROP, SEED AND FEED	\$ 4580	5593
19	POWER, MACHINERY AND EQUIPMENT		
20	AUTO AND TRUCK (FARM SHARE)	2005	2370
21	POWER AND MACHINERY	8957	8879
22	LIVESTOCK EQUIPMENT	469	1480
23	TOTAL POWER, MACH. AND EQUIP.	\$ 11431	12729
24	LAND	\$ 116079	118290
25	BUILDINGS	1830	1821
26	TOTAL FARM CAPITAL	\$ 146721	153017

The number of workers listed on line 7 includes operator(s), hired labor, and unpaid family labor as well as the labor portion of custom work hired.

Livestock, crops, seed, and feed reflect a conservative market price at the time the inventory is taken.

(2)

TABLE 1 - SUMMARY OF FARM INVENTORIES* - 1973

ITEMS		13 HIGH PROFIT FARMS	
		JAN. 1	DEC. 31
1	SIZE OF FARM - TOTAL ACRES	791.4	
2	- TILLABLE ACRES	554.4	
3	WORK UNITS - CROPS	269.26	
4	- LIVESTOCK	320.51	
5	- OTHER	7.15	
6	TOTAL SIZE OF BUSINESS	596.92	
7	NUMBER OF WORKERS	2.1	
7A	FARM CAPITAL INVESTMENT PER WORKER\$	184235	
8	PRODUCTIVE LIVESTOCK		
9	DAIRY COWS	2226	3031
10	OTHER DAIRY CATTLE	594	1315
11	BEEF BREEDING CATTLE	9027	12053
12	BEEF FEEDER CATTLE	38955	47749
13	HOGS	19602	29163
14	SHEEP (INCL. FEEDERS)		
15	POULTRY (INCL. TURKEYS)		60
16	OTHER PRODUCTIVE LIVESTOCK	27	93371
17	TOTAL PRODUCTIVE LIVESTOCK	\$ 70431	
18	CROP, SEED AND FEED	29583	58696
19	POWER, MACHINERY AND EQUIPMENT		
20	AUTO AND TRUCK (FARM SHARE)	1950	3248
21	POWER AND MACHINERY	14954	17918
21A	IRRIGATION EQUIPMENT	3900	8783
22	LIVESTOCK EQUIPMENT	7011	11515
23	TOTAL POWER, MACH. & EQUIP.	\$ 27815	41464
24	LAND	195885	197262
25	BUILDINGS-FENCES-ETC.	12732	16227
26	TOTAL FARM CAPITAL	\$ 336446	407020

*Other measures of farm size listed in lines 1 through 7A are helpful in describing the farms included in this farm management report.

Work units provide a measure of the work load as an indication of size. Some clue to the farm organization is indicated by the distribution of work between crops, livestock and other.

(3)

TABLE 1 - SUMMARY OF FARM INVENTORIES* - 1973

ITEMS		13 LOW PROFIT FARMS	
1	SIZE OF FARM-TOTAL ACRES	305.9	
2	-TILLABLE ACRES	215.1	
3	WORK UNITS-CROPS	93.97	
4	-LIVESTOCK	98.20	
5	-OTHER	20.50	
6	TOTAL SIZE OF BUSINESS	212.67	
7	NUMBER OF WORKERS	1.2	
7A	FARM CAPITAL INVESTMENT PER WORKER \$	119690	
		JAN. 1	DEC. 31
8	PRODUCTIVE LIVESTOCK		1589
9	DAIRY COWS		404
10	OTHER DAIRY CATTLE	9626	14768
11	BEEF BREEDING CATTLE	5786	6195
12	BEEF FEEDER CATTLE	3196	5315
13	HOGS		75
14	SHEEP (INCL. FEEDERS)		20
15	POULTRY (INCL. TURKEYS)	2	350
16	OTHER PRODUCTIVE LIVESTOCK	381	28716
17	TOTAL PRODUCTIVE LIVESTOCK \$	18991	
18	CROP, SEED AND FEED	5539	14411
19	POWER, MACHINERY AND EQUIPMENT		
20	AUTO AND TRUCK (FARM SHARE)	1259	1941
21	POWER AND MACHINERY	2772	5244
21A	IRRIGATION EQUIPMENT	73	598
22	LIVESTOCK EQUIPMENT	376	1398
23	TOTAL POWER, MACH. & EQUIP. \$	4480	9181
24	LAND	86752	91300
25	BUILDINGS-FENCES-ETC.	2615	5209
26	TOTAL FARM CAPITAL	\$ 118377	148817

The number of workers listed on line 7 includes operator(s), hired labor, and unpaid family labor as well as the labor portion of custom work hired.

Livestock, crops, seed, and feed reflect a conservative market price at the time the inventory is taken.

TABLE 1 - SUMMARY OF FARM INVENTORIES* - 1974

ITEMS		12 HIGH PROFIT FARMS	
1	SIZE OF FARM - TOTAL ACRES	617.2	
2	- TILLABLE ACRES	478.1	
3	WORK UNITS - CROPS	234.24	
4	- LIVESTOCK	202.22	
5	- OTHER	66.68	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	503.14	
7	NUMBER OF WORKERS	2.0	
7A	FARM CAPITAL INVESTMENT PER WORKER	171373	
		JAN. 1	DEC. 31
8	PRODUCTIVE LIVESTOCK		
9	DAIRY COWS		
10	OTHER DAIRY CATTLE	10472	10070
11	BEEF BREEDING CATTLE	20128	12077
12	BEEF FEEDER CATTLE	14301	16466
13	HOGS	242	252
14	SHEEP (INCL. FEEDERS)	3	3
15	POULTRY (INCL. TURKEYS)	17	49
16	OTHER PRODUCTIVE LIVESTOCK		
17	TOTAL PRODUCTIVE LIVESTOCK	\$ 45163	38917
18	CROP, SEED AND FEED	41782	51239
19	POWER, MACHINERY AND EQUIPMENT		
20	AUTO AND TRUCK (FARM SHARE)	2734	4477
21	POWER AND MACHINERY	11495	18918
21A	IRRIGATION EQUIPMENT	8014	12813
22	LIVESTOCK EQUIPMENT	8819	8921
23	TOTAL POWER, MACHINERY AND EQUIPMENT	\$ 31062	45129
24	LAND	205226	205226
25	BUILDINGS-FENCES-ETC.	10548	11200
26	TOTAL FARM CAPITAL	\$ 333781	351711

*Other measures of farm size listed in lines 1 through 7A are helpful in describing the farms included in this farm management report.

Work units provide a measure of the work load as an indication of size. Some clue to the farm organization is indicated by the distribution of work between crops, livestock and other.

TABLE 1 - SUMMARY OF FARM INVENTORIES* - 1974

12 LOW PROFIT FARMS

ITEMS			
1	SIZE OF FARM - TOTAL ACRES	1053.9	
2	- TILLABLE ACRES	408.2	
3	WORK UNITS - CROPS	230.95	
4	- LIVESTOCK	295.00	
5	- OTHER	30.95	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	556.90	
7	NUMBER OF WORKERS	2.2	
7A	FARM CAPITAL INVESTMENT PER WORKER	\$ 215544	
		JAN. 1	DEC. 31
8	PRODUCTIVE LIVESTOCK		
9	DAIRY COWS		
10	OTHER DAIRY CATTLE	31506	22200
11	BEEF BREEDING CATTLE	63168	38322
12	BEEF FEEDER CATTLE	13753	9566
13	HOGS		
14	SHEEP (INCL. FEEDERS)		
15	POULTRY (INCL. TURKEYS)	17	29
16	OTHER PRODUCTIVE LIVESTOCK	\$ 108444	70117
17	TOTAL PRODUCTIVE LIVESTOCK		
		45701	33296
18	CROP, SEED AND FEED		
19	POWER, MACHINERY AND EQUIPMENT	2950	2831
20	AUTO AND TRUCK (FARM SHARE)	21715	23084
21	POWER AND MACHINERY	2000	4036
21A	IRRIGATION EQUIPMENT	4804	5174
22	LIVESTOCK EQUIPMENT	\$ 31469	35125
23	TOTAL POWER, MACHINERY AND EQUIPMENT		
		187365	187335
24	LAND	9228	9990
25	BUILDINGS-FENCES-ETC.		
		\$ 382207	335863
26	TOTAL FARM CAPITAL		

The number of workers listed on line 7 includes operator(s), hired labor, and unpaid family labor as well as the labor portion of custom work hired.

Livestock, crops, seed, and feed reflect a conservative market price at the time the inventory is taken.

TABLE 1 - SUMMARY OF FARM INVENTORIES* - 1975

12 HIGH PROFIT FARMS

ITEMS			
1	SIZE OF FARM - TOTAL ACRES	717.9	
2	- TILLABLE ACRES	646.4	
3	WORK UNITS - CROPS	301.16	
4	- LIVESTOCK	366.01	
5	- OTHER	15.65	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	682.82	
7	NUMBER OF WORKERS	2.0	
7A	FARM CAPITAL INVESTMENT PER WORKER	224668	
		JAN. 1	DEC. 31
8	PRODUCTIVE LIVESTOCK	750	1050
9	DAIRY COWS	289	535
10	OTHER DAIRY CATTLE	9384	8891
11	BEEF BREEDING CATTLE	23116	21576
12	BEEF FEEDER CATTLE	23205	41077
13	HOGS	384	110
14	SHEEP (INCL. FEEDERS)		
15	POULTRY (INCL. TURKEYS)	8	8
16	OTHER PRODUCTIVE LIVESTOCK	\$ 57136	73247
17	TOTAL PRODUCTIVE LIVESTOCK		
		47390	61567
18	CROP, SEED AND FEED		
19	POWER, MACHINERY AND EQUIPMENT	4206	5163
20	AUTO AND TRUCK (FARM SHARE)	18781	25770
21	POWER AND MACHINERY	12672	15695
21A	IRRIGATION EQUIPMENT	6162	7922
22	LIVESTOCK EQUIPMENT	\$ 41821	54550
23	TOTAL POWER, MACHINERY AND EQUIPMENT		
		288342	288342
24	LAND	27373	30350
25	BUILDINGS - FENCES - ETC.		
		\$ 462062	508056
26	TOTAL FARM CAPITAL		

*Other measures of farm size listed in lines 1 through 7A are helpful in describing the farms included in this farm management report.

Work units provide a measure of work load as an indication of size. Some clue to the farm organization is indicated by the distribution of work between crops, livestock and other.

TABLE 1 - SUMMARY OF FARM INVENTORIES* - 1975

ITEMS		12 LOW PROFIT FARMS	
1	SIZE OF FARM - TOTAL ACRES	956.1	
2	- TILLABLE ACRES	753.5	
3	WORK UNITS - CROPS	247.08	
4	- LIVESTOCK	173.37	
5	- OTHER	44.05	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	464.50	
7	NUMBER OF WORKERS	1.6	
7A	FARM CAPITAL INVESTMENT PER WORKER	229226	
		JAN. 1	DEC. 31
8	PRODUCTIVE LIVESTOCK		
9	DAIRY CATTLE	1613	0
10	OTHER DAIRY CATTLE	4634	950
11	BEEF BREEDING CATTLE	29096	21428
12	BEEF FEEDER CATTLE	10486	20905
13	HOGS	2391	2466
14	SHEEP (INCL. FEEDERS)		
15	POULTRY (INCL. TURKEYS)	138	146
16	OTHER PRODUCTIVE LIVESTOCK	\$ 48358	45895
17	TOTAL PRODUCTIVE LIVESTOCK		
		41267	42074
18	CROP, SEED AND FEED		
19	POWER, MACHINERY AND QUIPMENT		
20	AUTO AND TRUCK (FARM SHARE)	1969	2613
21	POWER AND MACHINERY	21836	24572
21A	IRRIGATION EQUIPMENT	15706	31279
22	LIVESTOCK EQUIPMENT	1229	1908
23	TOTAL POWER, MACHINERY AND EQUIPMENT	\$ 40740	60372
24	LAND	355260	358379
25	BUILDINGS - FENCES - ETC.	7387	8351
26	TOTAL FARM CAPITAL	\$ 493012	515071

*The number of workers listed on line 7 includes operator(s), hired labor and unpaid family labor as well as the labor portion of custom work hired.

Livestock, crops, seed and feed reflect a conservative market price at the time the inventory was taken.

TABLE 1 SUMMARY OF FARM INVENTORIES* - 1976

16 HIGH EARNING FARMS

ITEMS			
1	SIZE OF FARM - TOTAL ACRES	650.0	
2	- TILLABLE ACRES	560.1	
3	WORK UNITS - CROPS	296.08	
4	- LIVESTOCK	292.23	
5	- OTHER	6.45	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	594.76	
7	NUMBER OF WORKERS	1.91	
8	FARM CAPITAL INVESTMENT PER WORKER	\$ 257146	
		JAN. 1	DEC. 31
9	PRODUCTIVE LIVESTOCK	3475	4012
10	DAIRY COWS	1857	1376
11	OTHER DAIRY CATTLE	10416	10183
12	BEEF BREEDING CATTLE	15702	16835
13	BEEF FEEDER CATTLE	19444	16815
14	HOGS		
15	SHEEP (INCLUDING FEEDERS) & GOATS	2	2
16	POULTRY - ALL TYPES		
17	OTHER LIVESTOCK	\$ 50896	49223
18	TOTAL PRODUCTIVE LIVESTOCK	49985	75540
19	CROP, SEED & FEED		
20	POWER, MACHINERY & EQUIPMENT	3795	3754
21	AUTO & TRUCK (FARM SHARE)	26382	31934
22	POWER & MACHINERY	15599	22398
23	IRRIGATION EQUIPMENT		
24	CUSTOM WORK EQUIPMENT	5937	5711
25	LIVESTOCK EQUIPMENT	\$ 51713	63797
26	TOTAL POWER, MACHINERY & EQUIPMENT	294285	313710
27	LAND	15101	18046
28	BUILDINGS - FENCES - ETC.		
29	TOTAL FARM CAPITAL	\$ 461980	520316
30	INCREASE OR DECREASE IN TOTAL FARM CAPITAL		\$ 58336

TABLE 1 - SUMMARY OF FARM INVENTORIES* - 1976

ITEMS	16 LOW EARNING FARMS	
1 SIZE OF FARM - TOTAL ACRES 2 - TILLABLE ACRES 3 WORK UNITS - CROPS 4 - LIVESTOCK 5 - OTHER 6 TOTAL SIZE OF BUSINESS IN WORK UNITS 7 NUMBER OF WORKERS 8 FARM CAPITAL INVESTMENT PER WORKER	529.2 447.3 216.69 292.67 11.28 520.64 1.78 \$ 278715	
	JAN. 1	DEC. 31
9 PRODUCTIVE LIVESTOCK 10 DAIRY COWS 11 OTHER DAIRY CATTLE 12 BEEF BREEDING CATTLE 13 BEEF FEEDER CATTLE 14 HOGS 15 SHEEP (INCLUDING FEEDERS) & GOATS 16 POULTRY - ALL TYPES 17 OTHER LIVESTOCK 18 TOTAL PRODUCTIVE LIVESTOCK	11773 29335 26858 67966	13122 32596 24719 70437
19 CROPS, SEED & FEED	47271	43855
20 POWER, MACHINERY & EQUIPMENT 21 AUTO & TRUCK (FARM SHARE) 22 POWER & MACHINERY 23 IRRIGATION EQUIPMENT 24 CUSTOM WORK EQUIPMENT 25 LIVESTOCK EQUIPMENT 26 TOTAL POWER, MACHINERY & EQUIPMENT	4133 24081 5410 6714 40338	3666 25465 11961 7245 48337
27 LAND 28 BUILDINGS - FENCES - ETC	308034 22037	312159 31792
29 TOTAL FARM CAPITAL	\$ 485646	506580
30 INCREASE OR DECREASE IN TOTAL FARM CAPITAL	\$ 20934	

(2)

TABLE 1 - SUMMARY OF FARM INVENTORIES* - 1977

22 HIGH EARNING FARMS

ITEMS			
1	SIZE OF FARM - TOTAL ACRES	670.2	
2	- TILLABLE ACRES	522.0	
3	WORK UNITS - CROPS	273.51	
4	- LIVESTOCK	365.03	
5	- OTHER	5.80	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	644.35	
7	NUMBER OF WORKERS	1.94	
8	FARM CAPITAL INVESTMENT PER WORKER	\$ 272541	
		JAN. 1	DEC. 31
9	PRODUCTIVE LIVESTOCK	2918	2750
10	DAIRY COWS	2469	1993
11	OTHER DAIRY CATTLE	8596	10041
12	BEEF BREEDING CATTLE	25022	34209
13	BEEF FEEDER CATTLE	20258	27288
14	HOGS	30	19
15	SHEEP (INCLUDING FEEDERS) & GOATS		
16	POULTRY - ALL TYPES		
17	OTHER PRODUCTIVE LIVESTOCK	\$ 59293	76301
18	TOTAL PRODUCTIVE LIVESTOCK	43762	54344
19	CROP, SEED & FEED		
20	POWER, MACHINERY & EQUIPMENT	4275	4176
21	AUTO & TRUCK (FARM SHARE)	22743	25399
22	POWER & MACHINERY	16781	18981
23	IRRIGATION EQUIPMENT		
24	CUSTOM WORK EQUIPMENT	7585	7848
25	LIVESTOCK EQUIPMENT	\$ 51384	56404
26	TOTAL POWER, MACHINERY & EQUIPMENT	290323	293227
27	LAND	25120	33977
28	BUILDINGS - FENCES - ETC.		
29	TOTAL FARM CAPITAL	\$ 469882	514253
30	INCREASE OR DECREASE IN TOTAL FARM CAPITAL		\$ 44371

TABLE 1 - SUMMARY OF FARM INVENTORIES* - 1977

ITEMS		22 LOW EARNING FARMS	
1	SIZE OF FARM - TOTAL ACRES	976.9	
2	- TILLABLE ACRES	760.8	
3	WORK UNITS - CROPS	301.16	
4	- LIVESTOCK	266.33	
5	- OTHER	13.11	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	580.60	
7	NUMBER OF WORKERS	1.92	
8	FARM CAPITAL INVESTMENT PER WORKER	\$ 340471	
		JAN. 1	DEC. 31
9	PRODUCTIVE LIVESTOCK		
10	DAIRY COWS	4772	5403
11	OTHER DAIRY CATTLE	4627	5039
12	BEEF BREEDING CATTLE	17591	27283
13	BEEF FEEDER CATTLE	18491	13008
14	HOGS	8921	11897
15	SHEEP (INCLUDING FEEDERS) & GOATS		
16	POULTRY - ALL TYPES	1429	903
17	OTHER LIVESTOCK	\$ 55831	63533
18	TOTAL PRODUCTIVE LIVESTOCK		
		59217	60490
19	CROP, SEED & FEED		
20	POWER, MACHINERY & EQUIPMENT		
21	AUTO & TRUCK (FARM SHARE)	4946	4173
22	POWER & MACHINERY	33857	33765
23	IRRIGATION EQUIPMENT	25796	32654
24	CUSTOM WORK EQUIPMENT		
25	LIVESTOCK EQUIPMENT	4391	4635
26	TOTAL POWER, MACHINERY & EQUIPMENT	\$ 68990	75227
27	LAND	425882	443847
28	BUILDINGS - FENCES - ETC.	25868	28525
29	TOTAL FARM CAPITAL	\$ 635788	671622
30	INCREASE OR DECREASE IN TOTAL FARM CAPITAL		\$ 35834

TABLE 1 - SUMMARY OF FARM INVENTORIES* - 1978

ITEMS		23 HIGH EARNING FARMS	
1	SIZE OF FARM - TOTAL ACRES	873.4	
2	- TILLABLE ACRES	763.2	
3	WORK UNITS - CROPS	288.23	
4	- LIVESTOCK	389.39	
5	- OTHER	6.80	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	684.42	
7	NUMBER OF WORKERS	2.08	
8	FARM CAPITAL INVESTMENT PER WORKER	\$ 281043	
		JAN. 1	DEC. 31
9	PRODUCTIVE LIVESTOCK		
10	DAIRY COWS	5570	5987
11	OTHER DAIRY CATTLE	4883	7150
12	BEEF BREEDING CATTLE	16819	18962
13	BEEF FEEDER CATTLE	28153	54258
14	HOGS	20250	26860
15	SHEEP (INCLUDING FEEDERS) & GOATS		31
16	POULTRY - ALL TYPES		
17	OTHER LIVESTOCK	287	
18	TOTAL PRODUCTIVE LIVESTOCK	\$ 75962	113248
19	CROP, SEED & FEED	\$ 53171	77559
20	POWER, MACHINERY & EQUIPMENT		
21	AUTO & TRUCK (FARM SHARE)	4406	5621
22	POWER & MACHINERY	30065	38613
23	IRRIGATION EQUIPMENT	29933	27241
24	CUSTOM WORK EQUIPMENT		
25	LIVESTOCK EQUIPMENT	7160	9412
26	TOTAL POWER, MACHINERY & EQUIPMENT	\$ 71564	80887
27	LAND	316137	318380
28	BUILDINGS - FENCES - ETC.	25876	36356
29	TOTAL FARM CAPITAL	\$ 542710	626430
30	INCREASE OR DECREASE IN TOTAL FARM CAPITAL		\$ 83720

TABLE 1 - SUMMARY OF FARM INVENTORIES* - 1978

23 LOW EARNING FARMS

ITEMS

1	SIZE OF FARM - TOTAL ACRES	478.2		
2	- TILLABLE ACRES	371.1		
3	WORK UNITS - CROPS	224.47		
4	- LIVESTOCK	132.57		
5	- OTHER	9.31		
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	366.35		
7	NUMBER OF WORKERS	1.47		
8	FARM CAPITAL INVESTMENT PER WORKER	\$ 380499		
		JAN. 1	DEC. 31	
9	PRODUCTIVE LIVESTOCK			
10	DAIRY COWS			
11	OTHER DAIRY CATTLE	7195	11913	
12	BEEF BREEDING CATTLE	10683	14927	
13	BEEF FEEDER CATTLE	9343	14422	
14	HOGS	16	22	
15	SHEEP (INCLUDING FEEDERS) & GOATS	2	2	
16	POULTRY - ALL TYPES	428	641	
17	OTHER LIVESTOCK	\$ 27667	41927	
18	TOTAL PRODUCTIVE LIVESTOCK	\$ 39300	44263	
19	CROP, SEED & FEED			
20	POWER, MACHINERY & EQUIPMENT	5304	6715	
21	AUTO & TRUCK (FARM SHARE)	28065	34255	
22	POWER & MACHINERY	7707	8056	
23	IRRIGATION EQUIPMENT			
24	CUSTOM WORK EQUIPMENT	3340	4869	
25	LIVESTOCK EQUIPMENT	\$ 44416	53895	
26	TOTAL POWER, MACHINERY & EQUIPMENT			
27	LAND	413479	419262	
28	BUILDINGS - FENCES - ETC.	13756	20701	
29	TOTAL FARM CAPITAL	\$ 538618	580048	
30	INCREASE OR DECREASE IN TOTAL FARM CAPITAL		\$ 41430	

(2)

TABLE 1 - SUMMARY OF FARM INVENTORIES* - 1979

ITEMS	22 HIGH EARNING FARMS	
	JAN. 1	DEC. 31
1 SIZE OF FARM - TOTAL ACRES	650.6	
2 - TILLABLE ACRES	505.8	
3 WORK UNITS - CROPS	287.30	
4 - LIVESTOCK	330.71	
5 - OTHER	9.30	
6 TOTAL SIZE OF BUSINESS IN WORK UNITS	627.31	
7 NUMBER OF WORKERS	2.02	
8 FARM CAPITAL INVESTMENT PER WORKER	\$ 341572	
9 PRODUCTIVE LIVESTOCK		
10 DAIRY COWS	10414	12727
11 OTHER DAIRY CATTLE	8593	9866
12 BEEF BREEDING CATTLE	21452	29054
13 BEEF FEEDER CATTLE	31223	39022
14 HOGS	16221	15216
15 SHEEP (INCLUDING FEEDERS) & GOATS	35	83
16 POULTRY - ALL TYPES	207	
17 OTHER LIVESTOCK	\$ 88145	105968
18 TOTAL PRODUCTIVE LIVESTOCK		
19 CROP, SEED & FEED	\$ 74262	89037
20 POWER, MACHINERY & EQUIPMENT		
21 AUTO & TRUCK (FARM SHARE)	5536	6952
22 POWER & MACHINERY	33794	43993
23 IRRIGATION EQUIPMENT	26181	27326
24 CUSTOM WORK EQUIPMENT		
25 LIVESTOCK EQUIPMENT	6928	9303
26 TOTAL POWER, MACHINERY & EQUIPMENT	\$ 72439	87574
27 LAND	389767	392996
28 BUILDINGS - FENCES - ETC.	29446	50315
29 TOTAL FARM CAPITAL	\$ 654059	725890
30 INCREASE OR DECREASE IN TOTAL FARM CAPITAL		\$ 71831

TABLE 1 - SUMMARY OF FARM INVENTORIES* - 1979

ITEMS		22 LOW EARNING FARMS	
1	SIZE OF FARM - TOTAL ACRES	569.9	
2	- TILLABLE ACRES	482.4	
3	WORK UNITS - CROPS	256.87	
4	- LIVESTOCK	210.10	
5	- OTHER	7.95	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	474.92	
7	NUMBER OF WORKERS	1.79	
8	FARM CAPITAL INVESTMENT PER WORKER	\$ 481347	
		JAN. 1	DEC. 31
9	PRODUCTIVE LIVESTOCK		
10	DAIRY COWS	1100	
11	OTHER DAIRY CATTLE	18957	19168
12	BEEF BREEDING CATTLE	21998	40359
13	BEEF FEEDER CATTLE	19782	18290
14	HOGS	214	255
15	SHEEP (INCLUDING FEEDERS) & GOATS	32	14
16	POULTRY - ALL TYPES		
17	OTHER LIVESTOCK		
18	TOTAL PRODUCTIVE LIVESTOCK	\$ 62083	78086
19	CROP, SEED & FEED	\$ 64812	65616
20	POWER, MACHINERY & EQUIPMENT		
21	AUTO & TRUCK (FARM SHARE)	4672	5544
22	POWER & MACHINERY	26679	34967
23	IRRIGATION EQUIPMENT	12253	13078
24	CUSTOM WORK EQUIPMENT		
25	LIVESTOCK EQUIPMENT	5914	7237
26	TOTAL POWER, MACHINERY & EQUIPMENT	\$ 49518	60826
27	LAND	637749	648181
28	BUILDINGS - FENCES - ETC.	27900	28451
29	TOTAL FARM CAPITAL	\$ 842062	881160
30	INCREASE OR DECREASE IN TOTAL FARM CAPITAL	\$	39098

TABLE 1 - SUMMARY OF FARM INVENTORIES* - 1980

ITEMS		23 HIGH EARNING FARMS	
1	SIZE OF FARM - TOTAL ACRES	891.7	
2	- TILLABLE ACRES	746.4	
3	WORK UNITS - CROPS	333.26	
4	- LIVESTOCK	223.94	
5	- OTHER	10.34	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	567.54	
7	NUMBER OF WORKERS	2.08	
8	FARM CAPITAL INVESTMENT PER WORKER	\$ 405065	
		JAN. 1	DEC. 31
9	PRODUCTIVE LIVESTOCK	989	252
10	DAIRY COWS		
11	OTHER DAIRY CATTLE	22781	28860
12	BEEF BREEDING CATTLE	9767	11147
13	BEEF FEEDER CATTLE	14508	22612
14	HOGS	269	273
15	SHEEP (INCLUDING FEEDERS) & GOATS		
16	POULTRY - ALL TYPES	4693	
17	OTHER LIVESTOCK	\$ 53007	63144
18	TOTAL PRODUCTIVE LIVESTOCK		
		\$ 84908	122248
19	CROP, SEED & FEED		
20	POWER, MACHINERY & EQUIPMENT	6569	6614
21	AUTO & TRUCK (FARM SHARE)	32557	38812
22	POWER & MACHINERY	16175	17343
23	IRRIGATION EQUIPMENT		
24	CUSTOM WORK EQUIPMENT	3777	5337
25	LIVESTOCK EQUIPMENT	\$ 59078	68106
26	TOTAL POWER, MACHINERY & EQUIPMENT		
		573110	580067
27	LAND	38959	42445
28	BUILDINGS - FENCES - ETC.		
		\$ 809062	876010
29	TOTAL FARM CAPITAL		
		\$	66948
30	INCREASE OR DECREASE IN TOTAL FARM CAPITAL		

TABLE 1 - SUMMARY OF FARM INVENTORIES* - 1980

23 LOW EARNING FARMS

ITEMS			
1	SIZE OF FARM - TOTAL ACRES	601.6	
2	- TILLABLE ACRES	503.7	
3	WORK UNITS - CROPS	274.62	
4	- LIVESTOCK	184.71	
5	- OTHER	16.27	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	475.60	
7	NUMBER OF WORKERS	1.63	
8	FARM CAPITAL INVESTMENT PER WORKER	\$ 458188	
		JAN. 1	DEC. 31
9	PRODUCTIVE LIVESTOCK	1652	1870
10	DAIRY COWS	1333	1920
11	OTHER DAIRY CATTLE	11823	9470
12	BEEF BREEDING CATTLE	22135	23970
13	BEEF FEEDER CATTLE	13715	12760
14	HOGS	106	239
15	SHEEP (INCLUDING FEEDERS) & GOATS		
16	POULTRY - ALL TYPES		
17	OTHER LIVESTOCK		
18	TOTAL PRODUCTIVE LIVESTOCK	\$ 50764	50229
19	CROP, SEED & FEED	\$ 70581	54932
20	POWER, MACHINERY & EQUIPMENT	4491	4345
21	AUTO & TRUCK (FARM SHARE)	44969	45754
22	POWER & MACHINERY	15714	14458
23	IRRIGATION EQUIPMENT	3157	2939
24	CUSTOM WORK EQUIPMENT	9898	11003
25	LIVESTOCK EQUIPMENT		
26	TOTAL POWER, MACHINERY & EQUIPMENT	\$ 78229	78499
27	LAND	515905	528166
28	BUILDINGS - FENCES - ETC.	31051	35337
29	TOTAL FARM CAPITAL	\$ 746530	747163
30	INCREASE OR DECREASE IN TOTAL FARM CAPITAL		\$ 633

(2)

TABLE 1 - SUMMARY OF FARM INVENTORIES* - 1981

28 HIGH EARNING FARMS

ITEMS			
1	SIZE OF FARM - TOTAL ACRES	765.8	
2	- TILLABLE ACRES	636.2	
3	WORK UNITS - CROPS	347.98	
4	- LIVESTOCK	208.44	
5	- OTHER	7.31	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	563.73	
7	NUMBER OF WORKERS	1.74	
8	FARM CAPITAL INVESTMENT PER WORKER	\$ 451065	
		JAN. 1	DEC. 31
9	PRODUCTIVE LIVESTOCK	861	1429
10	DAIRY COWS	346	611
11	OTHER DAIRY CATTLE	20594	21640
12	BEEF BREEDING CATTLE	24710	26636
13	BEEF FEEDER CATTLE	17668	15040
14	HOGS		258
15	SHEEP (INCLUDING FEEDERS) & GOATS		
16	POULTRY - ALL TYPES	266	824
17	OTHER LIVESTOCK		
18	TOTAL PRODUCTIVE LIVESTOCK	\$ 64445	66438
19	CROP, SEED & FEED	\$ 83035	122637
20	POWER, MACHINERY & EQUIPMENT	9182	8620
21	AUTO & TRUCK (FARM SHARE)	36863	41248
22	POWER & MACHINERY	14538	16647
23	IRRIGATION EQUIPMENT		30
24	CUSTOM WORK EQUIPMENT	7936	7648
25	LIVESTOCK EQUIPMENT		
26	TOTAL POWER, MACHINERY & EQUIPMENT	\$ 68519	74193
27	LAND	503066	520061
28	BUILDINGS - FENCES - ETC.	34304	33009
29	TOTAL FARM CAPITAL	\$ 753369	816338
30	INCREASE OR DECREASE IN TOTAL FARM CAPITAL		\$ 62969

(3)

TABLE 1 - SUMMARY OF FARM INVENTORIES* - 1981

28 LOW EARNING FARMS

ITEMS			
1	SIZE OF FARM - TOTAL ACRES	900.2	
2	- TILLABLE ACRES	662.8	
3	WORK UNITS - CROPS	288.66	
4	- LIVESTOCK	251.96	
5	- OTHER	33.48	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	574.10	
7	NUMBER OF WORKERS	2.59	
8	FARM CAPITAL INVESTMENT PER WORKER	\$ 373551	
		JAN. 1	DEC. 31
9	PRODUCTIVE LIVESTOCK		
10	DAIRY COWS		27043
11	OTHER DAIRY CATTLE	32155	25228
12	BEEF BREEDING CATTLE	31254	12645
13	BEEF FEEDER CATTLE	14174	52
14	HOGS	48	
15	SHEEP (INCLUDING FEEDERS) & GOATS		
16	POULTRY - ALL TYPES		
17	OTHER LIVESTOCK	\$ 77631	64968
18	TOTAL PRODUCTIVE LIVESTOCK	\$ 91515	78363
19	CROP, SEED & FEED		
20	POWER, MACHINERY & EQUIPMENT	5039	5552
21	AUTO & TRUCK (FARM SHARE)	39491	40719
22	POWER & MACHINERY	18198	16254
23	IRRIGATION EQUIPMENT	1324	1454
24	CUSTOM WORK EQUIPMENT	7966	7385
25	LIVESTOCK EQUIPMENT	\$ 72018	71364
26	TOTAL POWER, MACHINERY & EQUIPMENT		
27	LAND	712648	721648
28	BUILDINGS - FENCES - ETC.	21583	23254
29	TOTAL FARM CAPITAL	\$ 975395	959597
30	INCREASE OR DECREASE IN TOTAL FARM CAPITAL		\$ (-15798)

(2)

TABLE 1 - SUMMARY OF FARM INVENTORIES* - 1982

31 HIGH EARNING FARMS

ITEMS			
	SIZE OF FARM - TOTAL ACRES	619.8	
	- TILLABLE ACRES	480.0	
1	WORK UNITS - CROPS	231.91	
2	- LIVESTOCK	328.07	
3	- OTHER	13.66	
4	TOTAL SIZE OF BUSINESS IN WORK UNITS.	573.65	
5	NUMBER OF WORKERS	1.73	
6	FARM CAPITAL INVESTMENT PER WORKER	\$ 353397	
7		JAN. 1	DEC. 31
8			
	PRODUCTIVE LIVESTOCK	1097	1484
9	DAIRY COWS	1008	905
10	OTHER DAIRY CATTLE	17100	17261
11	BEEF BREEDING CATTLE	19536	20870
12	BEEF FEEDER CATTLE	26529	43028
13	HOGS	139	71
14	SHEEP (INCLUDING FEEDERS) & GOATS		1
15	POULTRY - ALL TYPES		
16	OTHER LIVESTOCK	\$ 65409	83620
17	TOTAL PRODUCTIVE LIVESTOCK	\$ 67251	37063
18			
19	CROP, SEED & FEED		
	POWER, MACHINERY & EQUIPMENT	5268	5169
20	AUTO & TRUCK (FARM SHARE)	29723	34205
21	POWER & MACHINERY	9872	9630
22	IRRIGATION EQUIPMENT	2399	2810
23	CUSTOM WORK EQUIPMENT	8836	8929
24	LIVESTOCK EQUIPMENT	\$ 56098	60743
25	TOTAL POWER, MACHINERY & EQUIPMENT	364893	367474
26		36260	33942
27	LAND		
28	BUILDINGS - FENCES - ETC.	\$ 589911	632842
29	TOTAL FARM CAPITAL		\$ 42931
30	INCREASE OR DECREASE IN TOTAL FARM CAPITAL		

TABLE 1 - SUMMARY OF FARM INVENTORIES* - 1982

31 LOW EARNING FARMS

ITEMS		31 LOW EARNING FARMS	
1	SIZE OF FARM - TOTAL ACRES	1256.2	
2	- TILLABLE ACRES	683.4	
3	WORK UNITS - CROPS	308.39	
4	- LIVESTOCK	164.82	
5	- OTHER	47.70	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	520.92	
7	NUMBER OF WORKERS	2.02	
8	FARM CAPITAL INVESTMENT PER WORKER	\$ 546116	
		JAN. 1	DEC. 31
9	PRODUCTIVE LIVESTOCK	1935	1548
10	DAIRY COWS	203	529
11	OTHER DAIRY CATTLE	32306	30635
12	BEEF BREEDING CATTLE	19052	16811
13	BEEF FEEDER CATTLE	8115	11573
14	HOGS	401	140
15	SHEEP (INCLUDING FEEDERS) & GOATS		
16	POULTRY - ALL TYPES	10	6
17	OTHER LIVESTOCK		
18	TOTAL PRODUCTIVE LIVESTOCK	\$ 62022	61242
19	CROP, SEED & FEED	\$ 79037	90563
20	POWER, MACHINERY & EQUIPMENT	5921	5674
21	AUTO & TRUCK (FARM SHARE)	51542	50654
22	POWER & MACHINERY	12461	12521
23	IRRIGATION EQUIPMENT	2670	2164
24	CUSTOM WORK EQUIPMENT	5484	5388
25	LIVESTOCK EQUIPMENT		
26	TOTAL POWER, MACHINERY & EQUIPMENT	\$ 78078	76401
27	LAND	845803	861285
28	BUILDINGS - FENCES - ETC.	23436	25441
29	TOTAL FARM CAPITAL	\$ 1088376	1117932
30	INCREASE OR DECREASE IN TOTAL FARM CAPITAL		\$ 29556

TABLE 1 - SUMMARY OF FARM INVENTORIES* - 1983

ITEMS		28 HIGH EARNING FARMS	
1	SIZE OF FARM - TOTAL ACRES	754.3	
2	- TILLABLE ACRES	554.7	
3	WORK UNITS - CROPS	234.20	
4	- LIVESTOCK	230.45	
5	- OTHER	34.06	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	498.71	
7	NUMBER OF WORKERS	1.76	
8	FARM CAPITAL INVESTMENT PER WORKER	\$ 474233	
		JAN. 1	DEC. 31
9	PRODUCTIVE LIVESTOCK		
10	DAIRY COWS		
11	OTHER DAIRY COWS		
12	BEEF BREEDING CATTLE	17324	18949
13	BEEF FEEDER CATTLE	30743	27484
14	HOGS	24310	21055
15	SHEEP (INCLUDING FEEDERS) & GOATS	108	84
16	POULTRY - ALL TYPES		3
17	OTHER LIVESTOCK	1297	278
18	TOTAL PRODUCTIVE LIVESTOCK	\$ 73782	67853
19	CROP, SEED & FEED	\$ 66899	85173
20	POWER, MACHINERY & EQUIPMENT		
21	AUTO & TRUCK (FARM SHARE)	5211	4433
22	POWER & MACHINERY	45360	45384
23	IRRIGATION EQUIPMENT	12759	10701
24	CUSTOM WORK EQUIPMENT	3391	3326
25	LIVESTOCK EQUIPMENT	11633	10717
26	TOTAL POWER, MACHINERY & EQUIPMENT	\$ 78354	74561
27	BARE LAND	574350	581452
28	BUILDINGS - FENCES - ETC.	33106	33771
29	TOTAL FARM CAPITAL	\$ 826491	842810
30	INCREASE OR DECREASE IN TOTAL FARM CAPITAL	\$	16319

TABLE 1 - SUMMARY OF FARM INVENTORIES* - 1983

28 LOW EARNING FARMS

ITEMS			
1	SIZE OF FARM - TOTAL ACRES	1203.1	
2	- TILLABLE ACRES	714.1	
3	WORK UNITS - CROPS	310.81	
4	- LIVESTOCK	255.51	
5	- OTHER	12.50	
6	TOTAL SIZE OF BUSINESS IN WORK UNITS	578.82	
7	NUMBER OF WORKERS	1.94	
8	FARM CAPITAL INVESTMENT PER WORKER	\$ 697726	
		JAN. 1	DEC. 31
9	PRODUCTIVE LIVESTOCK	6400	7048
10	DAIRY COWS	6860	6126
11	OTHER DAIRY COWS	24588	22883
12	BEEF BREEDING CATTLE	37861	32809
13	BEEF FEEDER CATTLE	16457	13635
14	HOGS	167	123
15	SHEEP (INCLUDING FEEDERS) & GOATS		
16	POULTRY - ALL TYPES	352	582
17	OTHER LIVESTOCK	\$ 92685	83206
18	TOTAL PRODUCTIVE LIVESTOCK	\$ 81272	68859
19	CROP, SEED & FEED		
20	POWER, MACHINERY & EQUIPMENT	5449	5689
21	AUTO & TRUCK (FARM SHARE)	73451	60608
22	POWER & MACHINERY	9560	9422
23	IRRIGATION EQUIPMENT	1082	852
24	CUSTOM WORK EQUIPMENT	24184	23410
25	LIVESTOCK EQUIPMENT	\$ 113726	99981
26	TOTAL POWER, MACHINERY & EQUIPMENT	1039294	1048937
27	BARE LAND	41672	37543
28	BUILDINGS - FENCES - ETC.	\$ 1368649	1338526
29	TOTAL FARM CAPITAL		\$ (-30123)
30	INCREASE OR DECREASE IN TOTAL FARM CAPITAL		

APPENDIX B

Table 4: Operator's Share of Household and
Personal Expenses, High and Low Income
Farms, 1971 through 1983

(7)

TABLE 4 - HOUSEHOLD AND PERSONAL EXPENSES - 1971
FOR THOSE FARMS WITH COMPLETE ACCOUNTS - OPERATOR'S SHARE

ITEMS	AVERAGE		
	24	5	5
1 NUMBER OF PERSONS-FAMILY	5	5	4
2 NUMBER OF ADULT EQUIVALENT-FAMILY	3.3	3.4	2.9
3 CHURCH AND WELFARE	258	144	263
4 MEDICAL CARE AND HEALTH INSURANCE	877	880	589
5 FOOD AND MEALS BOUGHT	1458	1303	1313
6 OPERATING EXPENSE AND SUPPLIES	378	488	318
7 FURNISHINGS AND EQUIPMENT	615	291	834
8 CLOTHING AND CLOTHING MATERIALS	600	326	481
9 PERSONAL CARE, PERSONAL SPENDING	417	573	309
10 EDUCATION	207	132	53
11 RECREATION	241	262	253
12 GIFTS AND SPECIAL EVENTS	385	272	252
13 PERS. SHARE TRUCK AND AUTO EXP.	454	400	549
14 OPER. SHARE UPKEEP ON DWELLING	58		163
15 PERS. SHARE TEL. AND ELECT. EXP.	199	311	138
16 TOTAL CASH LIVING EXPENSES	\$ 6147*	5382*	5515*
17 PERS. SHARE NEW TRUCK AND AUTO	67		
18 NEW DWELLING BOUGHT			
19 TAXES AND OTHER DEDUCTIONS	964	1639	308
20 LIFE INSURANCE AND OTHER SAVINGS AND INVESTMENTS	589	193	384
21 TOTAL HOUSEHOLD AND PERSONAL (16)-(20)	\$ 7767*	7214*	6207*
22 TOTAL FAMILY LIVING FROM THE FARM (33)	227	250	176
23 TOTAL CASH AND NON-CASH EXPENSES (21)+(22)	\$ 7994*	7464*	6383*
24 FAMILY LIVING FROM THE FARM			
25	AMOUNT	OPER. SHR.	
26 MILK AND CREAM	122	13	
27 BEEF	545	159	123
28 PORK	169	26	53
29 LAMB	5	1	
30 POULTRY			
31 EGGS	8	1	
32 VEG., FRUIT, SPUDS, AND FUEL ALSO OTHER PRODUCE		26	75
33 TOTAL FAMILY LIVING FROM THE FARM	\$ 226*	251*	175*

HOUSEHOLD AND PERSONAL ACCOUNTS ARE IMPORTANT IF THE FAMILY IS TO MANAGE ITS FINANCIAL AFFAIRS WISELY. THE HOUSEHOLD AND PERSONAL EXPENSES AND RECEIPTS ARE PRESENTED IN TABLE 4. THESE FARMERS SPEND AN AVERAGE OF \$666.17 PER MONTH FOR FAMILY LIVING IN ADDITION TO THE FOOD, FUEL, AND HOUSING FURNISHED BY THE FARM.

TABLE 4 - OPERATOR'S SHARE HOUSEHOLD AND PERSONAL EXPENSES* - 1972

TABLE 4 - OPERATOR'S SHARE RECEIVED FOR PERSONAL EXPENSES							
ITEMS		AVERAGE 38		HIGH 7		LOW 5	
1 NUMBER OF PERSONS-FAMILY		4		4		3	
2 NUMBER OF ADULT EQUIVALENT-FAMILY		2.9		3.1		2.7	
3 CHURCH AND WELFARE		\$ 289		267		630	
4 MEDICAL CARE AND HEALTH INSURANCE		662		423		624	
5 FOOD AND MEALS BOUGHT		1259		1759		1220	
6 OPERATING EXPENSE AND SUPPLIES		360		537		290	
7 FURNISHINGS AND EQUIPMENT		588		829		507	
8 CLOTHING AND CLOTHING MATERIALS		486		883		446	
9 PERSONAL CARE, PERSONAL SPENDING		244		311		174	
10 EDUCATION		165		124		92	
11 RECREATION		315		804		146	
12 GIFTS AND SPECIAL EVENTS		215		183		206	
13 PERS. SHARE TRUCK AND AUTO EXP.		448		394		474	
14 OPER. SHARE UPKEEP ON DWELLING		129		382		75	
15 PERS. SHARE TEL. AND ELECT. EXP.		201		205		204	
16 TOTAL CASH LIVING EXPENSES		\$ 5361		7101		5088	
17 PERS. SHARE NEW TRUCK AND AUTO		379		311		103	
18 NEW DWELLING BOUGHT		1126		6071			
19 TAXES AND OTHER DEDUCTIONS		330		1023		76	
20 LIFE INSURANCE AND OTHER SAVINGS AND INVEST.		703		832		458	
21 TOTAL HOUSEHOLD AND PERSONAL (16)-(20)		\$ 7899		15338		5725	
22 TOTAL FAMILY LIVING FROM THE FARM (33)		213		223		62	
23 TOTAL CASH AND NON-CASH EXPENSES (21)+(22)		\$ 8112		15561		5787	
24 FAMILY LIVING FROM THE FARM							
25		AMT	OPR. SHARE	AMT	OPR. SHARE	AMT	OPR. SHARE
26 MILK AND CREAM		101	12				
27 BEEF		433	122	500	152	320	45
28 PORK		194	51	199	59	41	11
29 LAMB							
30 POULTRY		16	4	43	9		
31 EGGS		20	1	106	4		
32 VEG., FRUIT, SPUDS AND FUEL-ALSO OTHER PRODUCE			23				6
33 TOTAL FAMILY LIVING FROM THE FARM		\$ 213		\$ 224		\$ 62	

*Only those farms with complete household and personal accounts are included in this table

Household and personal accounts are important if the family is to manage its financial affairs wisely. The household and personal expenses and receipts are presented in Table 4. These farmers spent an average of \$658.25 per month for family living in addition to the food, fuel and housing furnished by the farm.

(7)

TABLE 4 - OPERATOR'S SHARE HOUSEHOLD AND PERSONAL EXPENSES* - 1973

ITEMS		AVERAGE 48	HIGH 9	LOW 11	
1	NUMBER OF PERSONS-FAMILY	4	5	3	
2	NUMBER OF ADULT EQUIVALENT-FAMILY	2.9	3.4	2.6	
3	CHURCH AND WELFARE	\$ 363	484	469	
4	MEDICAL CARE AND HEALTH INSURANCE	717	747	510	
5	FOOD AND MEALS BOUGHT	1475	1773	1449	
6	OPERATING EXPENSE AND SUPPLIES	641	862	629	
7	FURNISHINGS AND EQUIPMENT	608	758	622	
8	CLOTHING AND CLOTHING MATERIALS	581	633	594	
9	PERSONAL CARE, PERSONAL SPENDING	448	459	625	
10	EDUCATION	264	356	193	
11	RECREATION	361	557	315	
12	GIFTS AND SPECIAL EVENTS	243	319	352	
13	PERS. SHARE TRUCK AND AUTO EXP.	483	403	550	
14	OPER. SHARE UPKEEP ON DWELLING	186	409	346	
15	PERS. SHARE TEL. AND ELECT. EXP.	215	267	224	
16	TOTAL CASH LIVING EXPENSES	\$ 6585	8027	6878	
17	PERS. SHARE NEW TRUCK AND AUTO	367	311	27	
18	NEW DWELLING BOUGHT	506		435	
19	TAXES AND OTHER DEDUCTIONS	465	1364	159	
20	LIFE INSUR. AND OTHER SAVINGS AND INVESTMENTS	1045	2660	773	
21	TOTAL HOUSEHOLD AND PERS. (16)-(20)	\$ 8968	12362	8272	
22	TOTAL FAMILY LIVING FROM THE FARM (33)	265	270	84	
23	TOTAL CASH & NON-CASH EXPENSES(21)+(22)	\$ 9233	12632	8356	
24	FAMILY LIVING FROM THE FARM				
25		AMT	OPR. SHARE	AMT	OPR. SHARE
26	MILK AND CREAM	16	2	68	7
27	BEEF	540	200	180	43
28	PORK	167	58	96	34
29	LAMB				
30	POULTRY	3	2		
31	EGGS				
32	VEG.,FRUIT,SPUDS, & FUEL-ALSO OTHER PRODUCE		4		
33	TOTAL FAMILY LIVING FROM THE FARM	\$ 266	271		84

*Only those farms with complete household and personal accounts are included in this table

Household and personal accounts are important if the family is to manage its financial affairs wisely. The household and personal expenses and receipts are presented in Table 4. These farmers spent an average of \$747.33 per month for family living in addition to the food, fuel and housing furnished by the farm.

TABLE 4 - OPERATOR'S SHARE HOUSEHOLD AND PERSONAL EXPENSES* - 1974

ITEMS	AVERAGE 53	HIGH 11	LOW 9
1 NUMBER OF PERSONS - FAMILY	4	4	4
2 NUMBER OF ADULT EQUIVALENT - FAMILY	3.0	3.3	3.0
3 CHURCH AND WELFARE	\$ 528	497	465
4 MEDICAL CARE AND HEALTH INSURANCE	919	1179	1138
5 FOOD AND MEALS BOUGHT	1825	2153	2097
6 OPERATING EXPENSE AND SUPPLIES	640	632	427
7 FURNISHINGS AND EQUIPMENT	680	625	977
8 CLOTHING AND CLOTHING MATERIALS	729	858	876
9 PERSONAL CARE, PERSONAL SPENDING	441	531	418
10 EDUCATION	234	441	242
11 RECREATION	601	906	449
12 GIFTS AND SPECIAL EVENTS	315	270	314
13 PERS. SHARE TRUCK AND AUTO EXP.	455	537	462
14 OPER. SHARE UPKEEP ON DWELLING	96	41	409
15 PERS. SHARE TEL. AND ELECT. EXP.	243	231	180
16 TOTAL CASH LIVING EXPENSES	\$ 7706	8901	8454
17 PERS. SHARE NEW TRUCK AND AUTO	305	434	
18 NEW DWELLING BOUGHT	383		
19 TAXES AND OTHER DEDUCTIONS	624	1641	336
20 LIFE INSURANCE AND OTHER SAVINGS AND INVEST.	2060	5330	1013
21 TOTAL HOUSEHOLD AND PERSONAL (16)-(20) \$	11078	16306	9803
22 TOTAL FAMILY LIVING FROM THE FARM (33)	415	291	512
23 TOTAL CASH AND NON-CASH EXP. (21)+(22) \$	11493	16597	10315
24 FAMILY LIVING FROM THE FARM			
25	AMT OPR. SHARE	AMT OPR. SHARE	AMT OPR. SHARE
26 MILK AND CREAM	139 26		
27 BEEF	947 293	619 152	1800 463
28 PORK	293 87	426 137	134 49
29 LAMB			
30 POULTRY	12 1	38	
31 EGGS	3 1	3 2	
32 VEG., FRUIT, SPUDS, & FUEL -			
ALSO OTHER PRODUCE	7		
33 TOTAL FAMILY LIVING FROM THE FARM	\$ 415	\$ 291	\$ 512

*Only those farms with complete household and personal accounts are included in this table

Household and personal accounts are important if the family is to manage its financial affairs wisely. The household and personal expenses and receipts are presented in Table 4. These farmers spent an average of \$923.17 per month for family living in addition to the food, fuel and housing furnished by the farm.

TABLE 4 - OPERATOR'S SHARE HOUSEHOLD AND PERSONAL EXPENSES* - 1975

TABLE 4 - OPERATOR'S SHARE HOUSEHOLD AND PERSONAL EXPENSES* - 1975							
ITEMS		AVERAGE 44	HIGH 9	LOW 10			
1	NUMBER OF PERSONS - FAMILY	4	5	4			
2	NUMBER OF ADULT EQUIVALENT - FAMILY	2.9	3.0	2.4			
3	CHURCH AND WELFARE	\$ 383	548	335			
4	MEDICAL CARE AND HEALTH INSURANCE	816	707	815			
5	FOOD AND MEALS BOUGHT	1969	1801	1641			
6	OPERATING EXPENSE AND SUPPLIES	775	1367	457			
7	FURNISHINGS AND EQUIPMENT	988	1471	1313			
8	CLOTHING AND CLOTHING MATERIALS	703	578	594			
9	PERSONAL CARE, PERSONAL SPENDING	528	872	248			
10	EDUCATION	193	126	79			
11	RECREATION	508	330	760			
12	GIFTS AND SPECIAL EVENTS	410	325	448			
13	PERS. SHARE TRUCK AND AUTO EXP.	455	413	415			
14	OPER. SHARE UPKEEP ON DWELLING	45	86	45			
15	PERS. SHARE TEL. AND ELECT. EXP.	277	301	322			
16	TOTAL CASH LIVING EXPENSES	\$ 8050	8925	7472			
17	PERS. SHARE NEW TRUCK AND AUTO	203		173			
18	NEW DWELLING BOUGHT	985	498	1140			
19	TAXES AND OTHER DEDUCTIONS	1159	203	511			
20	LIFE INSURANCE AND OTHER SAVINGS AND INVEST.	10397	9626	9296			
21	TOTAL HOUSEHOLD AND PERSONAL (16)-(20)\$	356	469	215			
22	TOTAL FAMILY LIVING FROM THE FARM (33)	10753	10095	9511			
23	TOTAL CASH AND NON-CASH EXP. (21)+(22)\$						
24	FAMILY LIVING FROM THE FARM						
25		AMT	OPERS. SHARE	AMT	OPER. SHARE	AMT	OPER. SHARE
26	MILK AND CREAM	97	\$ 15		\$	54	\$ 4
27	BEEF	806	200	1316	240	599	136
28	PORK	293	117	480	177	155	51
29	LAMB		2	25	8		
30	POULTRY	5	1				
31	EGGS	4					
32	VEG., FRUIT, SPUDS, AND FUEL-ALSO OTHER PRODUCE		21		44		25
33	TOTAL FAMILY LIVING FROM THE FARM	\$ 356			469		216

*Only those farms with complete household and personal accounts are included in this table.

Household and personal accounts are important if the family is to manage its financial affairs wisely. The household and personal expenses and receipts are presented in Table 4. These farmers spent an average of \$866.42 per month for family living in addition to the food, fuel and housing furnished by the farm.

TABLE 4 - OPERATOR'S SHARE HOUSEHOLD AND PERSONAL EXPENSES* - 1976

ITEMS	HIGH 11		LOW 11	
	TOTAL	ADULT EQUIV.	TOTAL	ADULT EQUIV.
1 NUMBER OF PERSONS - FAMILY	5		4	
2 NUMBER OF ADULT EQUIVALENT - FAMILY	3.3		3.0	
3 CHURCH & WELFARE	\$ 917	277.88	282	94.00
4 MEDICAL CARE & HEALTH INSURANCE	939	284.55	1139	379.67
5 FOOD & MEALS BOUGHT	2304	698.18	2498	832.67
6 OPERATING EXPENSE & SUPPLIES	2421	733.64	612	204.00
7 FURNISHINGS & EQUIPMENT	632	191.52	984	328.00
8 CLOTHING & CLOTHING MATERIALS	735	222.73	1015	338.33
9 PERSONAL CARE, PERSONAL SPENDING	993	300.91	365	121.67
10 EDUCATION	408	123.64	97	32.33
11 RECREATION	895	271.21	639	213.00
12 GIFTS & SPECIAL EVENTS	568	172.12	512	170.67
13 PERSONAL SH. TRUCK & AUTO EXPENSE	430	130.00	423	141.00
14 OPERATOR SH. UPKEEP ON DWELLING	61	18.48	201	67.00
15 PERSONAL SH. TELEPHONE & ELECTRICITY EXP.	424	128.48	358	119.33
16 TOTAL CASH LIVING EXPENSE	\$ 11727	3553.64	9124	3041.33
17 PERSONAL SHARE NEW TRUCK & AUTO	330	100.00	313	104.33
18 NEW DWELLING BOUGHT	1239	375.45	439	146.33
19 TAXES & OTHER DEDUCTIONS	1517	459.70	976	325.33
20 LIFE INSURANCE & OTHER SAVINGS & INVEST.	\$ 14813	4488.79	10853	3617.67
21 TOTAL HHD. & PERS. (16)-(20)	688	208.48	592	197.33
22 TOTAL FAM. LIVING FROM THE FARM (33)	15500	4696.97	11445	3815.00
23 TOTAL CASH & NON-CASH EXP. (21)+(22)	\$			

FAMILY LIVING FROM THE FARM

	QUAN.		QUAN.	
	OPER. SHARE		OPER. SHARE	
25	355	71		
26 MILK & CREAM (QUARTS)	1121	399	1338	447
27 BEEF & BUFFALO (POUNDS)	480	210	354	125
28 PORK (POUNDS)				
29 LAMB, MUTTON, GOAT (POUNDS)				
30 POULTRY, ALL FOWL (POUNDS)				
31 EGGS (DOZEN)		7		20
32 VEG. FRUITS, SPUDS, & FUEL - ALSO OTHER PRODUCE				
33 TOTAL FAMILY LIVING FROM THE FARM	\$	688	\$	592

TABLE 4 - OPERATOR'S SHARE HOUSEHOLD AND PERSONAL EXPENSES* - 1977

ITEMS	HIGH 15		LOW 15	
	TOTAL	ADULT EQUIV	TOTAL	ADULT EQUIV
1 NUMBER OF PERSONS - FAMILY	5		4	
2 NUMBER OF ADULT EQUIVALENT - FAMILY	3.6		2.9	
3 CHURCH & WELFARE	\$ 414	115.00	373	128.62
4 MEDICAL CARE & HEALTH INSURANCE	1225	340.28	895	308.62
5 FOOD & MEALS BOUGHT	2581	716.94	2508	864.83
6 OPERATING EXPENSE & SUPPLIES	1130	313.89	913	314.83
7 FURNISHINGS & EQUIPMENT	872	242.22	703	242.41
8 CLOTHING & CLOTHING MATERIALS	949	263.61	915	315.52
9 PERSONAL CARE, PERSONAL SPENDING	502	139.44	324	111.72
10 EDUCATION	272	75.56	313	107.93
11 RECREATION	719	199.72	703	242.41
12 GIFTS & SPECIAL EVENTS	419	116.39	410	141.38
13 PERSONAL SHARE TRUCK & AUTO EXPENSE	634	176.11	563	194.14
14 OPERATOR SHARE UPKEEP ON DWELLING	74	20.56	33	11.38
14A CASH RENT (PERSONAL)				
15 PERSONAL SHARE TELEPHONE & ELECTRICITY EXP.	342	95.00	359	123.79
15A PERSONAL SHARE GENERAL FARM EXPENSE				
16 TOTAL CASH LIVING EXPENSE	\$ 10134	2815.00	9057	3123.10
17 PERSONAL SHARE NEW TRUCK & AUTO	435	120.83	259	89.31
18 NEW DWELLING BOUGHT	483	134.17		
19 TAXES & OTHER DEDUCTIONS	928	257.78	611	210.69
20 LIFE INSURANCE & OTHER SAVINGS & INVEST.	663	184.17	1434	494.48
21 TOTAL HOUSEHOLD & PERSONAL (16) - (20) \$	12643	3511.94	11361	3917.58
22 TOTAL FAMILY LIVING FROM THE FARM (33)	582	161.67	659	227.24
23 TOTAL CASH & NON-CASH EXP. (21) + (22) \$	13225	3673.61	12020	4144.82

FAMILY LIVING FROM THE FARM

	QUAN.	OPER. SHARE	QUAN.	OPER. SHARE
25				
26 MILK & CREAM (QUARTS)	541	101	955	229
27 BEEF & BUFFALO (POUNDS)	1018	346	824	330
28 PORK (POUNDS)	321	133	221	97
29 LAMB, MUTTON, GOAT (POUNDS)				
30 POULTRY, ALL FOWL (POUNDS)			9	3
31 EGGS (DOZEN)				
32 VEG., FRUITS, SPUDS, & FUEL - ALSO OTHER PROD.		2		
33 TOTAL FAMILY LIVING FROM THE FARM		\$ 582		\$ 659

TABLE 4 - OPERATOR'S SHARE HOUSEHOLD AND PERSONAL EXPENSES* -1978

ITEMS	HIGH 14		LOW 21	
	TOTAL	ADULT EQUIV	TOTAL	ADULT EQUIV
1 NUMBER OF PERSONS - FAMILY	4		4	
2 NUMBER OF ADULT EQUIVALENT - FAMILY	3.2		2.9	
3 CHURCH & WELFARE	\$ 263	82.19	269	92.76
4 MEDICAL CARE & HEALTH INSURANCE	1455	454.69	912	314.48
5 FOOD & MEALS BOUGHT	2914	910.63	2967	1023.10
6 OPERATING EXPENSE & SUPPLIES	1655	517.19	989	341.03
7 FURNISHINGS & EQUIPMENT	1228	383.75	1509	520.34
8 CLOTHING & CLOTHING MATERIALS	1289	402.81	1025	353.45
9 PERSONAL CARE, PERSONAL SPENDING	506	158.13	1104	380.69
10 EDUCATION	268	83.75	625	215.52
11 RECREATION	1627	508.44	1044	360.00
12 GIFTS & SPECIAL EVENTS	534	166.88	696	240.00
13 PERSONAL SHARE TRUCK & AUTO EXPENSE	467	145.94	844	291.03
14 OPERATOR SHARE UPKEEP ON DWELLING	57	17.81	53	18.28
14A CASH RENT (PERSONAL)	11	3.44		
15 PERSONAL SHARE TELEPHONE & ELECTRICITY EXP.	452	141.25	468	161.38
15A PERSONAL SHARE - GENERAL FARM EXPENSE	1	.31		
16 TOTAL CASH LIVING EXPENSE	\$ 12727	3977.19	12505	4312.07
17 PERSONAL SHARE NEW TRUCK & AUTO	327	102.19	468	161.38
18 NEW DWELLING BOUGHT	4811	1503.44	789	272.07
19 TAXES & OTHER DEDUCTIONS	2115	660.94	1149	396.21
20 LIFE INSURANCE & OTHER SAVINGS & INVEST.	3612	1128.75	674	232.41
21 TOTAL HOUSEHOLD & PERSONAL (16) - (20) \$	23592	7372.50	15587	5374.83
22 TOTAL FAMILY LIVING FROM THE FARM (33)	765	239.06	323	111.38
23 TOTAL CASH & NON-CASH EXP. (21) + (22) \$	24356	7611.25	15910	5486.21

FAMILY LIVING FROM THE FARM

	QUAN.	OPER. SHARE	QUAN.	OPER. SHARE
25				
26 MILK & CREAM (QUARTS)	33	26		
27 BEEF & BUFFALO (POUNDS)	1031	488	436	235
28 PORK (POUNDS)	435	207	128	57
29 LAMB, MUTTON, GOAT (POUNDS)			19	13
30 POULTRY, ALL FOWL (POUNDS)			6	6
31 EGGS (DOZEN)		43		12
32 VEGETABLES, FRUITS, SPUDS, OTHER PRODUCE & FUEL				
33 TOTAL FAMILY LIVING FROM THE FARM	\$	765	\$	323

TABLE 4 - OPERATOR'S SHARE HOUSEHOLD AND PERSONAL EXPENSES* - 1979

ITEMS	HIGH 15		LOW 18	
	TOTAL	ADULT EQUIV	TOTAL	ADULT EQUIV
1 NUMBER OF PERSONS - FAMILY	5		5	
2 NUMBER OF ADULT EQUIVALENT - FAMILY	3.1		3.2	
3 CHURCH & WELFARE	\$ 414	133.55	299	93.44
4 MEDICAL CARE & HEALTH INSURANCE	1279	412.58	1346	420.63
5 FOOD & MEALS BOUGHT	3253	1049.35	2912	910.00
6 OPERATING EXPENSE & SUPPLIES	717	231.29	1224	382.50
7 FURNISHINGS & EQUIPMENT	1194	385.16	1108	346.25
8 CLOTHING & CLOTHING MATERIALS	1002	323.23	993	310.31
9 PERSONAL CAR, PERSONAL SPENDING	466	150.32	587	183.44
10 EDUCATION	585	188.71	275	85.94
11 RECREATION	406	130.97	741	231.56
12 GIFTS & SPECIAL EVENTS	483	155.81	441	137.81
13 PERSONAL SHARE TRUCK & AUTO EXPENSE	499	160.97	840	262.50
14 OPERATOR SHARE UPKEEP ON DWELLING	111	35.81	162	50.63
14A CASH RENT (PERSONAL)			56	17.50
15 PERSONAL SHARE TELEPHONE & ELECTRICITY	351	113.23	410	128.13
15A PERSONAL SHARE - GENERAL FARM EXPENSE				
16 TOTAL CASH LIVING EXPENSE	\$ 10760	3470.98	11394	3560.64
17 PERSONAL SHARE NEW TRUCK & AUTO	405	130.65	682	213.13
18 NEW DWELLING BOUGHT	2520	812.90	844	263.75
19 TAXES & OTHER DEDUCTIONS	2470	796.77	1605	501.56
20 LIFE INSURANCE & OTHER SAVINGS & INVEST.	3168	1021.94	1503	469.69
21 TOTAL HOUSEHOLD & PERSONAL (16) - (20)	\$ 19323	6233.24	16028	5008.77
22 TOTAL FAMILY LIVING FROM THE FARM (33)	775	250.00	559	174.69
23 TOTAL CASH & NON-CASH EXP. (21)+(22)	\$ 20098	6483.24	16587	5183.46

FAMILY LIVING FROM THE FARM

	QUAN.	OPER. SHARE	QUAN.	OPER. SHARE
26 MILK & CREAM (QUARTS)	249	62		
27 BEEF & BUFFALO (POUNDS)	610	434	352	243
28 PORK (POUNDS)	388	158	547	213
29 LAMB, MUTTON, GOAT (POUNDS)	9	6		
30 POULTRY, ALL FOWL (POUNDS)			3	8
31 EGGS (DOZEN)	10	5	20	10
32 VEGETABLES, FRUITS, SPUD, OTHER PRODUCE & FUEL		110		86
33 TOTAL FAMILY LIVING FROM THE FARM		\$ 775		\$ 559

TABLE 4 - OPERATOR'S SHARE HOUSEHOLD AND PERSONAL EXPENSES* - 1980

ITEMS	HIGH 17		LOW 14	
	TOTAL	ADULT EQUIV	TOTAL	ADULT EQUIV
1 NUMBER OF PERSONS - FAMILY	4		4	
2 NUMBER OF ADULT EQUIVALENT - FAMILY	2.7		2.5	
3 CHURCH & WELFARE	\$ 674	249.63	484	193.60
4 MEDICAL CARE & HEALTH INSURANCE	1327	491.48	1173	469.20
5 FOOD & MEALS BOUGHT	3429	1270.00	2923	1169.20
6 OPERATING EXPENSE & SUPPLIES	1547	572.96	975	390.00
7 FURNISHINGS & EQUIPMENT	1534	568.96	756	302.40
8 CLOTHING & CLOTHING MATERIALS	1136	420.74	792	316.80
9 PERSONAL CARE, PERSONAL SPENDING	481	178.15	704	281.60
10 EDUCATION	227	84.07	164	65.60
11 RECREATION	981	363.33	761	304.40
12 GIFTS & SPECIAL EVENTS	1014	375.56	533	213.20
13 PERSONAL SHARE TRUCK & AUTO EXPENSE	634	234.81	763	305.20
14 OPERATOR SHARE UPKEEP ON DWELLING	280	103.70	143	57.20
14A CASH RENT (PERSONAL)	113	41.85		
15 PERSONAL SHARE TELEPHONE & ELECTRICITY EXPENSE	465	172.22	439	175.60
15A PERSONAL SHARE - GENERAL FARM EXPENSE	88	32.59		
16 TOTAL CASH LIVING EXPENSE	\$ 13930	5159.24	10610	4244.00
17 PERSONAL SHARE NEW TRUCK & AUTO	.632	234.07	82	32.80
18 NEW DWELLING BOUGHT	2802	1037.78	1086	434.40
19 TAXES & OTHER DEDUCTIONS	1203	445.56	1141	456.40
20 LIFE INSURANCE & OTHER SAVINGS & INVESTMENTS				
21 TOTAL HOUSEHOLD & PERSONAL (16) THRU (20)	\$ 18567	6876.65	12919	5167.60
22 TOTAL FAMILY LIVING FROM THE FARM (33)	583	215.93	655	262.00
23 TOTAL CASH & NON - CASH EXPENSES (21) + (22)	\$ 19150	7092.58	13574	5429.60
FAMILY LIVING FROM THE FARM				
25	QUAN.	OPER. SHARE	QUAN.	OPER. SHARE
26 MILK & CREAM (QUARTS)	7	3	52	26
27 BEEF & BUFFALO (POUNDS)	463	269	676	419
28 PORK (POUNDS)	387	128	424	151
29 LAMB, MUTTON, GOAT (POUNDS)				
30 POULTRY, ALL FOWL (POUNDS)				
31 EGGS (DOZEN)				
32 VEGETABLES, FRUITS, SPUDS, OTHER PRODUCE & FUEL		\$ 184		\$ 59
33 TOTAL FAMILY LIVING FROM THE FARM		\$ 583		\$ 655

TABLE 4 - OPERATOR'S SHARE HOUSEHOLD AND PERSONAL EXPENSES* - 1981

ITEMS	HIGH 20		LOW 20	
	TOTAL	ADULT EQUIV	TOTAL	ADULT EQUIV
1 NUMBER OF PERSONS - FAMILY	4		4	
2 NUMBER OF ADULT EQUIVALENT - FAMILY	2.6		3.0	
3 CHURCH & WELFARE	\$ 775	298.08	469	156.33
4 MEDICAL CARE & HEALTH INSURANCE	1517	583.46	1983	661.00
5 FOOD & MEALS BOUGHT	2828	1087.69	3727	1242.33
6 OPERATING EXPENSE & SUPPLIES	1628	626.15	1437	479.00
7 FURNISHINGS & EQUIPMENT	1546	594.62	1217	405.67
8 CLOTHING & CLOTHING MATERIALS	1165	448.08	1305	435.00
9 PERSONAL CARE, PERSONAL SPENDING	971	373.46	1143	381.00
10 EDUCATION	347	133.46	558	186.00
11 RECREATION	984	378.46	727	242.33
12 GIFTS & SPECIAL EVENTS	799	307.31	765	261.67
13 PERSONAL SHARE TRUCK & AUTO EXPENSE	853	328.08	1116	372.00
14 OPERATOR SHARE UPKEEP ON DWELLING	559	215.00	235	78.33
14A CASH RENT	399	153.46	410	136.67
15 PERSONAL SHARE TELEPHONE & ELECTRICITY EXPENSE	88	33.85	47	15.67
15A PERSONAL SHARE - GENERAL FARM EXPENSE	\$ 14459	5561.16	15159	5053.00
16 TOTAL CASH LIVING EXPENSE	406	156.15	741	247.00
17 PERSONAL SHARE NEW TRUCK & AUTO	3828	1472.31	32	10.67
18 NEW DWELLING BOUGHT	2946	1133.08	1171	390.33
19 TAXES & OTHER DEDUCTIONS	3372	1296.92	1412	470.67
20 LIFE INSURANCE & OTHER SAVINGS & INVESTMENTS	\$ 25011	9619.62	18515	6171.67
21 TOTAL HOUSEHOLD & PERSONAL (16) THRU (20)	319	122.69	462	154.00
22 TOTAL FAMILY LIVING FROM THE FARM (33)	\$ 25330	9742.31	18977	6325.67
23 TOTAL CASH & NON - CASH EXPENSES (21) + (22)				
FAMILY LIVING FROM THE FARM				
25	QUAN.	OPER. SHARE	QUAN.	OPER. SHARE
26 MILK & CREAM (QUARTS)	435	190	461	213
27 BEEF & BUFFALO (POUNDS)	366	119	220	88
28 PORK (POUNDS)				
29 LAMB, MUTTON, GOAT (POUNDS)				
30 POULTRY, ALL FOWL (POUNDS)		10		161
31 EGGS (DOZEN)				
32 VEGETABLES, FRUITS, SPUDS, OTHER PRODUCE & FUEL	\$	319	\$	462
33 TOTAL FAMILY LIVING FROM THE FARM				

TABLE 4 - OPERATOR'S SHARE HOUSEHOLD AND PERSONAL EXPENSES* - 1982

ITEMS	HIGH 20		LOW 22	
	TOTAL	ADULT EQUIV	TOTAL	ADULT EQUIV
1 NUMBER OF PERSONS - FAMILY	4		4	
2 NUMBER OF ADULT EQUIVALENT - FAMILY	2.8		3.2	
3 CHURCH & WELFARE	\$ 1797	269.64	533	166.56
4 MEDICAL CARE & HEALTH INSURANCE	3284	641.79	1490	465.63
5 FOOD & MEALS BOUGHT	1433	1172.86	3188	996.25
6 OPERATING EXPENSE & SUPPLIES	1782	511.79	1321	412.81
7 FURNISHINGS & EQUIPMENT	1374	636.43	1119	349.69
8 CLOTHING & CLOTHING MATERIALS	750	490.71	1006	314.38
9 PERSONAL CARE, PERSONAL SPENDING	276	267.86	880	275.00
10 EDUCATION	658	98.57	338	105.63
11 RECREATION	1021	235.00	942	294.38
12 GIFTS & SPECIAL EVENTS	1126	364.64	672	210.00
13 PERSONAL SHARE TRUCK & AUTO EXPENSE	2045	402.14	551	172.19
14 OPERATOR SHARE UPKEEP ON DWELLING	5	730.36	204	63.75
14A CASH RENT (PERSONAL)	764	1.79	448	140.00
15 PERSONAL SHARE - TELEPHONE & ELECTRICITY EXPENSE	8	272.86	3	.94
15A PERSONAL SHARE - GENERAL FARM EXPENSE	\$ 17078	6099.30	12695	3967.21
16 TOTAL CASH LIVING EXPENSE				
17 PERSONAL SHARE NEW TRUCK & AUTO	39	13.93	168	52.50
18 NEW DWELLING BOUGHT	3300	1178.57		
19 TAXES & OTHER DEDUCTIONS	2335	833.93	789	246.56
20 LIFE INSURANCE & OTHER SAVINGS & INVESTMENTS	2526	902.14	1283	400.94
21 TOTAL HOUSEHOLD & PERSONAL (16) THRU (20)	\$ 25278	9027.87	14935	4667.21
22 TOTAL FAMILY LIVING FROM THE FARM (33)	639	228.21	477	149.06
23 TOTAL CASH & NON-CASH EXPENSES (21) + (22)	\$ 25917	9256.08	15412	4816.27
FAMILY LIVING FROM THE FARM				
	QUAN.	OPER. SHARE	QUAN.	OPER. SHARE
26 MILK & CREAM (QUARTS)	436	223	97	32
27 BEEF & BUFFALO (POUNDS)	547	246	647	309
28 PORK (POUNDS)			159	82
29 LAMB, MUTTON, GOAT (POUNDS)	8	4		
30 POULTRY, ALL FOWL (POUNDS)	2	1		
31 EGGS (DOZEN)		165		55
32 VEGETABLES, FRUITS, SPUDS, OTHER PRODUCE & FUEL		\$ 639		477
33 TOTAL FAMILY LIVING FROM THE FARM				

TABLE 4 - OPERATOR'S SHARE HOUSEHOLD AND PERSONAL EXPENSES* - 1983

ITEMS	HIGH 16		LOW 17	
	TOTAL	ADULT EQUIV.	TOTAL	ADULT EQUIV.
1 NUMBER OF PERSONS - FAMILY	4		4	
2 NUMBER OF ADULT EQUIVALENTS - FAMILY	3.0		2.7	
3 CHURCH & WELFARE	\$ 743	247.67	766	283.70
4 MEDICAL CARE & HEALTH INSURANCE	2015	671.67	2593	960.37
5 FOOD & MEALS BOUGHT	3939	1313.00	3506	1298.32
6 OPERATING EXPENSE & SUPPLIES	1284	428.00	1460	540.74
7 FURNISHINGS & EQUIPMENT	1217	405.67	1385	512.96
8 CLOTHING & CLOTHING MATERIALS	1519	506.33	1582	585.93
9 PERSONAL CARE, & PERSONAL SPENDING	1002	334.00	1220	451.85
10 EDUCATION	613	204.33	430	159.26
11 RECREATION	1119	373.00	993	367.78
12 GIFTS & SPECIAL EVENTS	1240	413.33	1452	537.78
13 PERSONAL SHARE TRUCK & AUTO EXPENSE	1145	381.67	858	317.78
14 OPERATOR SHARE UPKEEP ON DWELLING	188	62.67	184	68.15
14A CASH RENT (PERSONAL)				
15 PERSONAL SHARE - TELEPHONE & ELECTRICITY EXPENSE	504	168.00	867	321.11
15A PERSONAL SHARE - GENERAL FARM EXPENSE	154	51.33	24	8.89
16 TOTAL CASH LIVING EXPENSE	\$ 16682	5560.67	17320	6414.81
17 PERSONAL SHARE NEW TRUCK & AUTO	1848	616.00	49	18.15
18 NEW DWELLING BOUGHT				
19 TAXES & OTHER DEDUCTIONS	5442	1814.00	997	369.26
20 LIFE INSURANCE & OTHER SAVINGS & INVESTMENTS	3589	1196.33	2688	995.56
21 TOTAL HOUSE HOLD & PERSONAL (16) THRU (20)	\$ 27561	9187.00	21054	7797.78
22 TOTAL FAMILY LIVING FROM THE FARM (33)	616	205.33	349	129.26
23 TOTAL CASH & NON-CASH EXPENSE (21) + (22)	\$ 28177	9392.33	21403	7927.04
FAMILY LIVING FROM THE FARM				
	QUAN.	OPER. SHARE	QUAN.	OPER. SHARE
26 MILK & CREAM (QUARTS)			57	18
27 BEEF & BUFFALO (POUNDS)	752	443	598	266
28 PORK (POUNDS)	367	153	117	35
29 LAMB, MUTTON, GOAT (POUNDS)				
30 POULTRY, ALL FOWL (POUNDS)				
31 EGGS (DOZEN)				
32 VEGETABLES, FRUITS, SPUDS. OTHER PRODUCE & FUEL		20		29
33 TOTAL FAMILY LIVING FROM THE FARM	\$	616	\$	349

APPENDIX C

Table 5: Net Worth Statement-Operator, High
and Low Income Farms, 1971 through 1983

TABLE 5 - NET WORTH STATEMENT - OPERATOR - 1971
FOR THOSE FARMS WITH A COMPLETE RECORD OF ALL ASSETS AND LIABILITIES

8 HIGH PROFIT FARMS

Jan. 1 --- Dec. 1

ITEMS

1.	TOTAL PRODUCTIVE LIVESTOCK	\$ 45889	56928
2.	CROP, SEED AND FEED	20888	22224
3.	TOTAL POWER, MACHINERY & EQUIPMENT	16322	17818
4.	LAND	61431	65091
5.	BUILDINGS, FENCES, ETC.	15121	16125
6.	TOTAL FARM CAPITAL	159651	178186
7.	NON-FARM ASSETS	15118	12762
8.	DWELLING	2500	2750
9.	TOTAL ASSETS	\$ 177269	193698
10.	REAL ESTATE MORTGAGES	20772	21989
11.	CHattel MORTGAGES	43331	34099
12.	NOTES	10564	9680
13.	ACCOUNTS PAYABLE	125	163
14.	TOTAL LIABILITIES	\$ 74792	65931
15.	FARMERS NET WORTH	\$ 102477	127767
16.	GAIN OR (LOSS) IN NET WORTH		\$ 25290

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17.	SUPPLEMENTARY MANAGEMENT INFORMATION		
18.	OPERATORS LABOR EARNINGS (68/39)	\$ 23224	
19.	RETURN TO CAPITAL AND FAMILY LABOR (68/40)	28219	
20.	NON-FARM INCOME		
21.	OUTSIDE INVESTMENT INCOME	1886	
22.	OTHER PERSONAL INCOME & INCOME TAX REFUND	2932	
23.	TOTAL NON-FARM INCOME	\$ 4818	
24.	TOTAL MONEY BORROWED	65653	
25.	TOTAL PAID ON DEBT (PRINCIPAL)	70532	
26.	TOTAL HOUSEHOLD + PERSONAL CASH EXP. (4/23)	4707	
27.	RATIO TOTAL FARM EXPENSES TO TOTAL FARM RECEIPTS	.795	
28.	RATIO TOTAL ASSETS TO TOTAL LIABILITIES JAN	2.370	DEC 2.938
29.	RATIO NON-REAL EST. ASSETS-NON-REAL EST. LIAB	1.82	2.50
30.	RATIO REAL ESTATE ASSETS TO REAL ESTATE LIAB	3.81	3.82
31.	RATIO NET WORTH TO TOTAL LIABILITIES	1.37	1.94
32.	*RATIO CASH OPERATING EXP TO ADJ TOTAL FARM SALES		.75
	*ADJUSTED TOTAL FARM SALES DOES NOT INCLUDE SALE OF CAPITAL ASSETS		

THE SUPPLEMENTARY INFORMATION LISTED IN TABLE 5 IS HELPFUL IN STUDYING THE FINANCIAL STRUCTURE OF THE FARM. ALL FIGURES ARE PRESENTED ON THE OPERATOR'S SHARE ONLY BASIS.

THE RATIO OF EXPENSE TO INCOME IS A WAY OF EXPRESSING THE SO-CALLED MARGIN. IT ANSWERS THE QUESTION, "HOW MANY DOLLARS DOES IT COST ME TO TAKE IN \$100?"

TABLE 5 - NET WORTH STATEMENT - OPERATOR - 1971
FOR THOSE FARMS WITH A COMPLETE RECORD OF ALL ASSETS AND LIABILITIES
8 LOW PROFIT FARMS
JAN. 1 ---- DEC. 31

ITEMS			
1	TOTAL PRODUCTIVE LIVESTOCK	\$ 42614	47850
2	CROP, SEED AND FEED	8020	10380
3	TOTAL POWER, MACHINERY AND EQUIPMENT	13287	15043
4	LAND	77138	82230
5	BUILDINGS, FENCES, ETC.	8828	10244
6	TOTAL FARM CAPITAL	149887	165747
7	NON-FARM ASSETS	7838	8752
8	DWELLING	4150	4063
9	TOTAL ASSETS	\$ 161875	178562
10	REAL ESTATE MORTGAGES	32683	37323
11	CHattel MORTGAGES	24391	34776
12	NOTES	5181	5638
13	ACCOUNTS PAYABLE	1254	1642
14	TOTAL LIABILITIES	\$ 63509	79381
15	FARMERS NET WORTH	\$ 98366	99181
16	GAIN OR (LOSS) IN NET WORTH		\$ 815

* * * *

17 SUPPLEMENTARY MANAGEMENT INFORMATION

18	OPERATOR'S LABOR EARNINGS (68/39)	\$ (-1876)	
19	RETURN TO CAPITAL AND FAMILY LABOR (68/40)	3908	
20	NON-FARM INCOME	28	
21	OUTSIDE INVESTMENT INCOME		
22	OTHER PERSONAL INCOME & INCOME TAX	2334	
	REFUND	\$ 2362	
23	TOTAL NON-FARM INCOME		
24	TOTAL MONEY BORROWED	68251	
25	TOTAL PAID ON DEBT (PRINCIPAL)	55928	
26	TOTAL HOUSEHOLD + PERSONAL CASH EXP. (4/23)	4314	
27	RATIO TOTAL FARM EXPENSES TO TOTAL FARM RECEIPTS	1.034	
28	RATIO TOTAL ASSETS TO TOTAL LIABILITIES	JAN 2.549	DEC 2.249
29	RATIO NON-REAL EST. ASSETS - NON-REAL ESTATE LIABILITIES	2.33	1.95
30	RATIO REAL EST. ASSETS TO REAL EST. LIABILITIES	2.76	2.59
31	RATIO NET WORTH TO TOTAL LIABILITIES	1.55	1.25
32	*RATIO CASH OPERATING EXP. TO ADJ. TOTAL FARM SALES		.93
	*ADJUSTED TOTAL FARM SALES DOES NOT INCLUDE SALE OF CAPITAL ASSETS		

THE RATIO OF ASSETS TO LIABILITIES INDICATES THE DEGREE OF
SOLVENCY AT THE BEGINNING AND END OF THE YEAR. THIS RATIO IS OFTEN
REFERRED TO AS THE "NET CAPITAL RATIO." IT ANSWERS THE QUESTION,
"HOW MANY DOLLARS OF TOTAL ASSETS DO I HAVE TO COVER EACH DOLLAR
OF DEBT?"

TABLE 5 - NET WORTH STATEMENT^a - OPERATOR - 1972

ITEMS	10 HIGH PROFIT FARMS	
	JAN. 1	DEC. 31
1 TOTAL PRODUCTIVE LIVESTOCK	\$ 72800	95448
2 CROP, SEED AND FEED	23193	40060
3 TOTAL POWER, MACHINERY AND EQUIPMENT	19554	22726
4 LAND	122132	150625
5 BUILDINGS, FENCES, ETC.	11007	14806
6 TOTAL FARM CAPITAL	248686	323665
7 NON-FARM ASSETS	12341	15193
8 DWELLING	1500	6750
9 TOTAL ASSETS	\$ 262527	345608
10 REAL ESTATE MORTGAGES	24142	50560
11 CHATTLE MORTGAGES	58086	68258
12 NOTES	8517	13134
13 ACCOUNTS PAYABLE		
14 TOTAL LIABILITIES	\$ 90745	131952
15 FARMERS NET WORTH	\$ 171782	213656
16 GAIN OR (LOSS) IN NET WORTH		\$ 41874
17 SUPPLEMENTARY MANAGEMENT INFORMATION		
18 OPERATORS LABOR EARNINGS (6B/39)	\$ 44828	
19 RETURN TO CAPITAL AND FAMILY LABOR (6B/40)	56305	
20 NON-FARM INCOME		
21 OUTSIDE INVESTMENT INCOME	1388	
22 OTHER PERSONAL INCOME + INCOME TAX REFUND	310	
23 TOTAL NON-FARM INCOME	\$ 1698	
24 TOTAL MONEY BORROWED	205532	
25 TOTAL PAID ON DEBT (PRINCIPAL)	162825	
26 TOTAL HOUSEHOLD + PERSONAL CASH EXP. (4/23)	10105	
27 RATIO TOTAL FARM EXPENSES TO TOTAL FARM RECEIPTS	7803	
28 RATIO TOTAL ASSETS TO TOTAL LIABILITIES	JAN 2.893 DEC. 2.619	
29 RATIO NON-REAL EST. ASSETS - NON-REAL EST. LIABL	1.92	2.13
30 RATIO REAL ESTATE ASSETS TO REAL ESTATE LIABILITIES	5.58	3.41
31 RATIO NET WORTH TO TOTAL LIABILITIES	1.89	1.62
32 *RATIO CASH OPERATING EXP TO ADJ. TOTAL FARM SALES		.83

*Adjusted total farm sales does not include sale of capital assets.

^aOnly those farms with a complete record of all assets and liabilities are in this table.

The supplementary information listed in Table 5 is helpful in studying the financial structure of the farm. All figures are presented on the Operator's share only basis.

The ratio of expense to income is a way of expressing the so-called margin. It answers the question, "How many dollars does it cost me to take in \$100?"

TABLE 5 - NET WORTH STATEMENT^a - OPERATOR - 1972

ITEMS	9 LOW PROFIT FARMS	
	JAN. 1	DEC. 31
1 TOTAL PRODUCTIVE LIVESTOCK	\$ 3049	7375
2 CROP, SEED AND FEED	3417	4245
3 TOTAL POWER, MACHINERY AND EQUIPMENT	10929	14921
4 LAND	13673	20508
5 BUILDINGS, FENCES, ETC.	260	392
6 TOTAL FARM CAPITAL	31328	47441
7 NON-FARM ASSETS	5817	6215
8 DWELLING	1833	1833
9 TOTAL ASSETS	\$ 38978	55489
10 REAL ESTATE MORTGAGES	6578	12979
11 CHATTEL MORTGAGES	4817	9482
12 NOTES	7476	9871
13 ACCOUNTS PAYABLE	100	548
14 TOTAL LIABILITIES	\$ 18971	32880
15 FARMERS NET WORTH	\$ 20007	22609
16 GAIN OR (LOSS) IN NET WORTH		\$ 2602
17 SUPPLEMENTARY MANAGEMENT INFORMATION		
18 OPERATORS LABOR EARNINGS (6B/39)	\$ 885	
19 RETURN TO CAPITAL AND FAMILY LABOR (6B/40)	3945	
20 NON-FARM INCOME		
21 OUTSIDE INVESTMENT INCOME	18	
22 OTHER PERSONAL INCOME + INCOME TAX REFUND	3616	
23 TOTAL NON-FARM INCOME	3634	
24 TOTAL MONEY BORROWED	26110	
25 TOTAL PAID ON DEBT (PRINCIPAL)	11630	
26 TOTAL HOUSEHOLD + PERSONAL CASH EXP. (4/23)	3606	
27 RATIO TOTAL FARM EXPENSES TO TOTAL FARM RECEIPTS	.952	
28 RATIO TOTAL ASSETS TO TOTAL LIABILITIES	JAN 2.055	DEC 1.688
29 RATIO NON-REAL EST. ASSETS - NON-REAL EST. LIABL.	1.87	1.65
30 RATIO REAL ESTATE ASSETS TO REAL ESTATE LIABILITIES	2.40	1.75
31 RATIO NET WORTH TO TOTAL LIABILITIES	1.05	.69
32 *RATIO CASH OPERATING EXP TO ADJ. TOTAL FARM SALES		.95

^aAdjusted total farm sales does not include sale of capital assets.

*Only those farms with a complete record of all assets and liabilities are in this table.

The ratio of assets to liabilities indicates the degree of solvency at the beginning and end of the year. This ratio is often referred to as the "Net Capital Ratio". It answers the question, "How many dollars of total assets do I have to cover each dollar of debt?".

(9)

TABLE 5 - NET WORTH STATEMENT^a - OPERATOR - 1973

ITEMS	10 HIGH PROFIT FARMS	
	JAN. 1	DEC. 31
1 TOTAL PRODUCTIVE LIVESTOCK	\$ 55885	70742
2 CROP, SEED AND FEED	26022	53246
3 TOTAL POWER, MACHINERY AND EQUIPMENT	26387	39475
4 LAND	74487	82628
5 BUILDINGS, FENCES, ETC.	11592	15761
6 TOTAL FARM CAPITAL	194373	261852
7 NON-FARM ASSETS	6037	10352
8 DWELLING	3492	3492
9 TOTAL ASSETS	\$ 203902	275696
10 REAL ESTATE MORTGAGES	22871	31578
11 CHATTEL MORTGAGES	20680	28153
12 NOTES	30480	21826
13 ACCOUNTS PAYABLE	846	5024
14 TOTAL LIABILITIES	\$ 74877	86581
15 FARMERS NET WORTH	\$ 129025	189115
16 GAIN OR (LOSS) IN NET WORTH	\$	60090
** ** *		
17 SUPPLEMENTARY MANAGEMENT INFORMATION		
18 OPERATORS LABOR EARNINGS (6B/39)	\$ 65134	
19 RETURN TO CAPITAL AND FAMILY LABOR (6B/40)	74528	
20 NON-FARM INCOME	468	
21 OUTSIDE INVESTMENT INCOME	1033	
22 OTHER PERSONAL INCOME + INCOME TAX REFUND	\$ 1501	
23 TOTAL NON-FARM INCOME		
24 TOTAL MONEY BORROWED	83382	
25 TOTAL PAID ON DEBT (PRINCIPAL)	82491	
26 TOTAL HOUSEHOLD + PERSONAL CASH EXP. (4/23)	8948	
27 RATIO TOTAL FARM EXPENSES TO TOTAL FARM RECEIPTS	.659	
28 RATIO TOTAL ASSETS TO TOTAL LIABILITIES	JAN 2.723 DEC 3.184	
29 RATIO NON-REAL EST. ASSETS - NON-REAL EST. LIABL.	2.20	3.16
30 RATIO REAL ESTATE ASSETS TO REAL ESTATE LIABL.	3.92	3.23
31 RATIO NET WORTH TO TOTAL LIABILITIES	1.72	2.18
32 *RATIO CASH OPERATING EXP TO ADJ TOTAL FARM SALES		.72
33 RATIO TOTAL FARM REC. TO AVG. FARM CAPITAL W.F.		.52
34 RATIO TOTAL FARM REC. TO AVG. FARM CAP., OP. SHARE		.84

*Adjusted total farm sales does not include sale of capital assets.

^aOnly those farms with a complete record of all assets and liabilities are in this table.

The supplementary information listed in Table 5 is helpful in studying the financial structure of the farm. All figures are presented on the Operator's share only basis. The ratio of expense to income is a way of expressing the so-called margin. It answers the question, "How many dollars does it cost me to take in \$100?"

(continued)

TABLE 5 - NET WORTH STATEMENT^a - OPERATOR - 1973

ITEMS		13 LOW PROFIT FARMS	
		JAN. 1	DEC. 31
1	TOTAL PRODUCTIVE LIVESTOCK	\$ 20855	32397
2	CROP, SEED AND FEED	9452	18048
3	TOTAL POWER, MACHINERY AND EQUIPMENT	8351	15171
4	LAND	25274	29822
5	BUILDINGS, FENCES, ETC.	1975	3689
6	TOTAL FARM CAPITAL	65907	99127
7	NON-FARM ASSETS	5694	5772
8	DWELLING	838	1299
9	TOTAL ASSETS	\$ 72439	106198
10	REAL ESTATE MORTGAGES	10497	20745
11	CHattel MORTGAGES	3653	4298
12	NOTES	20468	29148
13	ACCOUNTS PAYABLE	541	1008
14	TOTAL LIABILITIES	\$ 35159	55199
15	FARMERS NET WORTH	\$ 37280	50999
16	GAIN OR (LOSS) IN NET WORTH	\$	13719
** ** *			
17	SUPPLEMENTARY MANAGEMENT INFORMATION		
18	OPERATORS LABOR EARNINGS (6B/39)	\$ 6373	
19	RETURN TO CAPITAL AND FAMILY LABOR (6B/40)	9098	
20	NON-FARM INCOME		
21	OUTSIDE INVESTMENT INCOME	26	
22	OTHER PERSONAL INCOME + INCOME TAX REFUND	2602	
23	TOTAL NON-FARM INCOME	\$ 6228	
24	TOTAL MONEY BORROWED	58895	
25	TOTAL PAID ON DEBT (PRINCIPAL)	41870	
26	TOTAL HOUSEHOLD + PERSONAL CASH EXP. (4/23)	7121	
27	RATIO TOTAL FARM EXP. TO TOTAL FARM RECEIPTS	.905	
28	RATIO TOTAL ASSETS TO TOTAL LIABILITIES	JAN 2.060	DEC 1.924
29	RATIO NON-REAL EST. ASSETS - NON-REAL EST. LIABL.	1.80	2.07
30	RATIO REAL ESTATE ASSETS TO REAL ESTATE LIABL.	2.68	1.68
31	RATIO NET WORTH TO TOTAL LIABILITIES	1.06	.92
32	*RATIO CASH OPERATING EXP. TO ADJ. TOTAL FARM SALES		1.11
33	RATIO TOTAL FARM REC. TO AVG. FARM CAPITAL W.F.		.54
34	RATIO TOTAL FARM REC. TO AVG. FARM CAP., OP. SHARE		.81

*Adjusted total farm sales does not include sale of capital assets.

^aOnly those farms with a complete record of all assets and liabilities are in this table.

The ratio of assets to liabilities indicates the degree of solvency at the beginning and end of the year. This ratio is often referred to as the "Net Capital Ratio". It answers the question, "How many dollars of total assets do I have to cover each dollar of debt?". Lines 33 and 34, indicate how often the capital invested in the business is being turned over during the year. (1.00 would be once)

TABLE 5 - NET WORTH STATEMENT^a - OPERATOR - 1974

ITEMS	12 HIGH PROFIT FARMS	
	JAN. 1	DEC. 31
1 TOTAL PRODUCTIVE LIVESTOCK	\$ 45236	36056
2 CROP, SEED AND FEED	34848	47667
3 TOTAL POWER, MACHINERY AND EQUIPMENT	35168	43697
4 LAND	82206	82206
5 BUILDINGS, FENCES, ETC.	8751	9793
6 TOTAL FARM CAPITAL	206209	219419
7 NON-FARM ASSETS	18280	23992
8 DWELLING	928	903
9 TOTAL ASSETS	\$ 225417	244314
10 REAL ESTATE MORTGAGES	38930	36931
11 CHATTEL MORTGAGES	30240	26509
12 NOTES	9058	16342
13 ACCOUNTS PAYABLE	319	782
14 TOTAL LIABILITIES	\$ 78547	80564
15 FARMERS NET WORTH	\$ 146870	163750
16 GAIN OR (LOSS) IN NET WORTH	\$	16880
** ** *		
17 SUPPLEMENTARY MANAGEMENT INFORMATION		
18 OPERATORS LABOR EARNINGS (6B/39)	\$ 30397	
19 RETURN TO CAPITAL AND FAMILY LABOR (6B/40)	37331	
20 NON-FARM INCOME		
21 OUTSIDE INVESTMENT INCOME	600	
22 OTHER PERSONAL INCOME + INCOME TAX REFUND	1729	
23 TOTAL NON-FARM INCOME	\$ 2329	
24 TOTAL MONEY BORROWED	42542	
25 TOTAL PAID ON DEBT (PRINCIPAL)	44745	
26 TOTAL HOUSEHOLD + PERS. CAS EXP. (4/23)	16597	
27 RATIO TOTAL FARM EXPENSES TO TOTAL FARM RECEIPTS	.772	
28 RATIO TOTAL ASSETS TO TOTAL LIABL.	JAN 2.870 DEC 3.033	
29 RATIO NON-REAL EST. ASSETS - NON-REAL EST. LIABL.	3.37	3.47
30 RATIO REAL ESTATE ASSETS TO REAL EST. LIABL.	2.36	2.52
31 RATIO NET WORTH TO TOTAL LIABILITIES	1.87	2.03
32 *RATIO CASH OPERATING EXP TO ADJ. TOTAL FARM SALES		.62
33 RATIO TOTAL FARM REC. TO AVG. FARM CAPITAL W.F.		.37
34 RATIO TOTAL FARM REC. TO AVG. FRM CAP., OP. SHARE		.63

*Adjusted total farm sales does not include sale of capital assets.

^aOnly those farms with a complete record of all assets and liabilities are in this table.

The supplementary information listed in Table 5 is helpful in studying the financial structure of the farm. All figures are presented on the Operator's share only basis. The ratio of expense to income is a way of expressing the so-called margin. It answers the question, "How many dollars does it cost me to take in \$100?"

TABLE 5 - NET WORTH STATEMENT^a - OPERATOR - 1974

ITEMS		12 LOW PROFIT FARMS	
		JAN. 1	DEC. 31
1 TOTAL PRODUCTIVE LIVESTOCK	\$	97814	63095
2 CROP, SEED AND FEED		36479	29253
3 TOTAL POWER, MACHINERY AND EQUIPMENT		28483	32307
4 LAND		70248	70219
5 BUILDINGS, FENCES, ETC.		7442	8210
6 TOTAL FARM CAPITAL		240466	203084
7 NON-FARM ASSETS		10119	12671
8 DWELLING		3292	4583
9 TOTAL ASSETS	\$	253877	220338
10 REAL ESTATE MORTGAGES		23739	25092
11 CHATTEL MORTGAGES		72806	74750
12 NOTES		21726	22131
13 ACCOUNTS PAYABLE		83	
14 TOTAL LIABILITIES	\$	118354	121973
15 FARMERS NET WORTH	\$	135523	98365
16 GAIN OR (LOSS) IN NET WORTH	\$		(-37158)
** ** *			
17 SUPPLEMENTARY MANAGEMENT INFORMATION			
18 OPERATORS LABOR EARNINGS (6B/39)	\$	(-34494)	
19 RETURN TO CAPITAL AND FAMILY LABOR (6B/40)		(-29275)	
20 NON-FARM INCOME		238	
21 OUTSIDE INVEST. INCOME		1419	
22 OTHER PERSONAL INCOME + INCOME TAX REFUND	\$	1657	
23 TOTAL NON-FARM INCOME			
24 TOTAL MONEY BORROWED		97914	
25 TOTAL PAID ON DEBT (PRINCIPAL)		124489	
26 TOTAL HOUSEHOLD + PERS. CASH EXP. (4/23)		10315	
27 RATIO TOTAL FARM EXP. TO TOTAL FARM RECEIPTS		1.302	
28 RATIO TOTAL ASSETS TO TOTAL LIABILITIES	JAN	2.145	DEC 1.806
29 RATIO NON-REAL EST. ASSETS - NON-REAL EST. LIABL.		1.83	1.42
30 RATIO REAL EST. ASSETS TO REAL EST. LIABL.		3.41	3.31
31 RATIO NET WORTH TO TOTAL LIABL.		1.15	.81
32 *RATIO CASH OPERATING EXP. TO ADJ. TOTAL FARM SALES			.82
33 RATIO TOTAL FARM REC. TO AVG. FARM CAPITAL W.F.			.38
34 RATIO TOTAL FARM REC. TO AVG. FRM CAP.,OP.SHARE			.51

*Adjusted total farm sales does not include sale of capital assets.

^aOnly those farms with a complete record of all assets and liabilities are in this table.

The ratio of assets to liabilities indicates the degree of solvency at the beginning and end of the year. This ratio is often referred to as the "Net Capital Ratio". It answers the question, "How many dollars of total assets do I have to cover each dollar of debt?". Lines 33 and 34, indicate how often the capital invested in the business is being turned over during the year. (1.00 would be once)

TABLE 5 - NET WORTH STATEMENT^a - 1975

ITEMS		12 HIGH PROFIT FARMS	
		JAN. 1	DEC. 31
1	TOTAL PRODUCTIVE LIVESTOCK	\$ 59582	76515
2	CROP, SEED AND FEED	45134	60621
3	TOTAL POWER, MACHINERY AND EQUIPMENT	42364	54476
4	LAND	158296	158296
5	BUILDINGS, FENCES, ETC.	24509	26880
6	TOTAL FARM CAPITAL	329885	376788
7	NON - FARM ASSETS	15350	21823
8	DWELLING	5203	5203
9	TOTAL ASSETS	\$ 350438	403814
10	REAL ESTATE MORTGAGES	34671	31878
11	CHattel MORTGAGES	45770	51104
12	NOTES	7190	5154
13	ACCOUNTS PAYABLE	2310	1515
14	TOTAL LIABILITIES	\$ 89941	89651
15	FARMERS NET WORTH	\$ 260497	314163
16	GAIN OR (LOSS) IN NET WORTH		\$ 53666
	* * *		
17	SUPPLEMENTARY MANAGEMENT INFORMATION		
18	OPERATORS LABOR EARNINGS (6B/39)	\$ 69667	
19	RETURN TO CAPITAL AND FAMILY LABOR (6B/40)	\$ 79456	
20	NON-FARM INCOME		
21	OUTSIDE INVESTMENT INCOME	366	
22	OTHER PERSONAL INCOME + INCOME TAX REFUND	671	
23	TOTAL NON - FARM INCOME	\$ 1037	
23A	TOTAL FAMILY FARM + NON FARM INCOME	80493	
24	TOTAL MONEY BORROWED	36274	
25	TOTAL PAID ON DEBT (PRINCIPAL)	26410	
26	TOTAL HOUSEHOLD + PERSONAL CASH EXP. (4/23)	10095	
27	RATIO TOTAL FARM EXPENSES TO TOTAL FARM RECEIPTS	.655	
28	RATIO TOTAL ASSETS TO TOTAL LIABILITIES	JAN 3.896	DEC 4.504
29	RATIO NON-R.E. ASSETS - NON-R.E. LIABILITIES	2.94	3.69
30	RATIO R.E. ASSETS TO R.E. LIABILITIES	5.42	5.97
31	RATIO NET WORTH TO TOTAL LIABILITIES	2.90	3.50
32	*RATIO CASH OPERATING EXP TO ADJ. TOTAL FARM SALES		.62
33	RATIO TOTAL FARM REC. TO AVG. FARM CAPITAL W.F.		.42
34	RATIO TOTAL FARM REC. TO AVG. FARM CAP., OP. SHARE		.57

*Adjusted total farm sales does not include sale of capital assets.

^aOnly those farms with a complete record of all assets and liabilities are in this table

The supplementary information listed in Table 5 is helpful in studying the financial structure of the farm. All figures are presented on the Operator's share only basis. The ratio of expense to income is a way of expressing the so-called margin. It answers the question, "How many dollars does it cost me to take in \$100?"

TABLE 5 - NET WORTH STATEMENT^a - 1975

12 LOW PROFIT FARMS

ITEMS	JAN. 1	DEC. 31
1 TOTAL PRODUCTIVE LIVESTOCK	\$ 61451	55130
2 CROP, SEED AND FEED	42048	40629
3 TOTAL POWER, MACHINERY AND EQUIPMENT	40474	56466
4 LAND	226738	230141
5 BUILDINGS, FENCES, ETC.	9566	10519
6 TOTAL FARM CAPITAL	380277	392885
7 NON - FARM ASSETS	12220	13676
8 DWELLING	12864	12773
9 TOTAL ASSETS	\$ 405361	419334
10 REAL ESTATE MORTGAGES	16597	22129
11 CHATTEL MORTGAGES	84591	81882
12 NOTES	3348	8127
13 ACCOUNTS PAYABLE	466	899
14 TOTAL LIABILITIES	\$ 105002	113037
15 FARMERS NET WORTH	\$ 300359	306297
16 GAIN OR (LOSS) IN NET WORTH		\$ 5938
17 SUPPLEMENTARY MANAGEMENT INFORMATION	\$ (-18965)	
18 OPERATORS LABOR EARNINGS (6B/39)	\$ (-4772)	
19 RETURN TO CAPITAL AND FAMILY LABOR (6B/40)		
20 NON-FARM INCOME	107	
21 OUTSIDE INVESTMENT INCOME	3362	
22 OTHER PERSONAL INCOME + INCOME TAX REFUND	\$ 3469	
23 TOTAL NON - FARM INCOME	1303-	
23A TOTAL FAMILY FARM + NON FARM INCOME	53073	
24 TOTAL MONEY BORROWED	51087	
25 TOTAL PAID ON DEBT (PRINCIPAL)	9511	
26 TOTAL HOUSEHOLD + PERSONAL CASH EXP. (4/23)	1.189	
27 RATIO TOTAL FARM EXPENSES TO TOTAL FARM RECEIPTS	JAN 3.861	DEC 3.710
28 RATIO TOTAL ASSETS TO TOTAL LIABILITIES	1.77	1.82
29 RATIO NON-R.E. ASSETS - NON-R.E. LIABILITIES	15.01	11.45
30 RATIO R.E. ASSETS TO R.E. LIABILITIES	2.86	2.71
31 RATIO NET WORTH TO TOTAL LIABILITIES		.84
32 *RATIO CASH OPERATING EXP TO ADJ. TOTAL FARM SALES		.21
33 RATIO TOTAL FARM REC. TO AVG. FARM CAPITAL W.F.		.26
34 RATIO TOTAL FARM REC. TO AVG FARM CAP., OP. SHARE		

*Adjusted total farm sales does not include sale of capital assets.

^aOnly those farms with a complete record of all assets and liabilities are in this table.

The ratio of assets to liabilities indicates the degree of solvency at the beginning and end of the year. This ratio is often referred to as the "Net Capital Ratio". It answers the question, "How many dollars of total assets do I have to cover each dollar of debt?". Lines 33 and 34, indicate how often the capital invested in the business is being turned over during the year. (1.00 would be once, 2.00 would be twice, and .50 would be half)

TABLE 5 - NET WORTH STATEMENT - OPERATOR* - 1976

16 HIGH EARNING FARMS

ITEMS		JAN. 1	DEC. 31
1	TOTAL PRODUCTIVE LIVESTOCK	\$ 64595	71085
2	CROP, SEED & FEED	58249	79131
3	TOTAL POWER, MACHINERY & EQUIPMENT	53176	70222
4	LAND	95155	114502
5	BUILDINGS, FENCES, ETC.	21771	24974
6	TOTAL FARM CAPITAL	\$ 292946	359914
7	NON-FARM ASSETS	18566	12272
8	DWELLING	7564	7564
9	TOTAL ASSETS	\$ 319077	379750
10	REAL ESTATE MORTGAGES	\$ 39662	51052
11	CHattel MORTGAGES	23516	30048
12	NOTES	32379	42667
13	ACCOUNTS PAYABLE	593	851
14	TOTAL LIABILITIES	\$ 96150	124618
15	FARMERS NET WORTH	\$ 222928	255132
16	GAIN (OR LOSS) IN NET WORTH		\$ 32205
		*	*
17	SUPPLEMENTARY MANAGEMENT INFORMATION		
18	OPERATORS LABOR EARNINGS (6B/47)	\$ 42328	
19	RETURN TO CAPITAL & FAMILY LABOR (6B/48)	\$ 54044	
20	NON - FARM INCOME		145
21	OUTSIDE INVESTMENT INCOME		1253
22	OTHER PERSONAL INCOME & INCOME TAX REFUND	\$ 1398	
23	TOTAL NON-FARM INCOME	\$ 55442	
24	TOTAL FAMILY FARM & NON-FARM INCOME		96464
25	TOTAL MONEY BORROWED		81420
26	TOTAL PAID ON DEBT (PRINCIPLE)		15500
27	TOTAL HOUSEHOLD & PERSONAL CASH/NON-CASH EXP. (4/23)		.806
28	RATIO: TOTAL FARM EXP. TO TOTAL FARM RECEIPTS (O.S.)		
		JAN. 1	DEC. 31
29	RATIO: TOTAL ASSETS TO TOTAL LIABILITIES	3.319	3.047
30	RATIO: NON-REAL ESTATE ASSETS - NON-REAL ESTATE LIAB.	3.445	3.163
31	RATIO: REAL ESTATE ASSETS TO REAL ESTATE LIABILITIES	3.139	2.880
32	RATIO: NET WORTH TO TOTAL LIABILITIES	2.319	2.047
33*	RATIO: CASH OPERATING EXP. TO ADJ. TOTAL FARM SALES (O.S.)		.727
34	RATIO: TOTAL FARM REC. TO AVE. FARM CAPITAL (W.F.)		.402
35	RATIO: TOTAL FARM REC. TO AVE. FARM CAPITAL (O.S.)		.667
*ADJUSTED TOTAL FARM SALES DOES NOT INCLUDE SALE OF CAPITAL ASSETS			

TABLE 5 - NET WORTH STATEMENT - OPERATOR* - 1976

16 LOW EARNING FARMS

ITEMS		JAN. 1	DEC. 31
1	TOTAL PRODUCTIVE LIVESTOCK	\$ 57663	65503
2	CROP, SEED & FEED	48035	49280
3	TOTAL POWER, MACHINERY & EQUIPMENT	44222	60551
4	LAND	151845	165499
5	BUILDINGS, FENCES ETC.	15354	25912
6	TOTAL FARM CAPITAL	\$ 317119	366745
7	NON - FARM ASSETS	11206	13859
8	DWELLING	7063	8938
9	TOTAL ASSETS	\$ 335387	389542
10	REAL ESTATE MORTGAGES	\$ 42299	53441
11	CHattel MORTGAGES	33470	40101
12	NOTES	35424	56288
13	ACCOUNTS PAYABLE	4805	5679
14	TOTAL LIABILITIES	\$ 115998	155509
15	FARMERS NET WORTH	\$ 219389	234032
16	GAIN (OR LOSS) IN NET WORTH		\$ 14643
		* * *	
17	SUPPLEMENTARY MANAGEMENT INFORMATION		
18	OPERATORS LABOR EARNINGS (6B/47)	\$ (-21282)	
19	RETURN TO CAPITAL & FAMILY LABOR (6B/48)	\$ (-9346)	
20	NON - FARM INCOME	95	
21	OUTSIDE INVESTMENT INCOME	2495	
22	OTHER PERSONAL INCOME & INCOME TAX REFUND	\$ 2590	
23	TOTAL NON-FARM INCOME	\$ (-6756)	
24	TOTAL FAMILY FARM & NON-FARM INCOME		
25	TOTAL MONEY BORROWED	133251	
26	TOTAL PAID ON DEBT (PRINCIPLE)	89546	
27	TOTAL HOUSEHOLD & PERSONAL CASH/NON-CASH EXP.	11445	
28	RATIO: TOTAL FARM EXP. TO TOTAL FARM RECEIPTS (O.S.)	1.126	
		JAN. 1	DEC. 31
29	RATIO: TOTAL ASSETS TO TOTAL LIABILITIES	2.891	2.505
30	RATIO: NON-REAL ESTATE ASSETS - NON-REAL ESTATE LIAB.	2.186	1.854
31	RATIO: REAL ESTATE ASSETS TO REAL ESTATE LIABILITIES	4.120	3.749
32	RATIO: NET WORTH TO TOTAL LIABILITIES	1.891	1.505
33*	RATIO: CASH OPERATING EXP. TO ADJ. TOTAL FARM SALES (O.S.)		1.048
34	RATIO: TOTAL FARM REC. TO AVE. FARM CAPITAL (W.F.)		.324
35	RATIO: TOTAL FARM REC. TO AVE. FARM CAPITAL (O.S.)		.555
*ADJUSTED TOTAL FARM SALES DOES NOT INCLUDE SALE OF CAPITAL ASSETS			

TABLE 5 - NET WORTH STATEMENT - OPERATOR* - 1977

ITEMS		22 HIGH EARNING FARMS	
		JAN. 1	DEC. 31
1 TOTAL PRODUCTIVE LIVESTOCK	\$	52049	73320
2 CROP, SEED & FEED		44318	53896
3 TOTAL POWER, MACHINERY & EQUIPMENT		53249	61161
4 LAND		65560	68660
5 BUILDINGS, FENCES, ETC.		21909	31027
6 TOTAL FARM CAPITAL	\$	237085	288063
7 NON - FARM ASSETS		8451	10490
7A CASH ON HAND & IN BANK		2021	3626
8 DWELLING		9100	9412
9 TOTAL ASSETS	\$	256657	311590
10 REAL ESTATE MORTGAGES		37780	42487
11 CHATTEL MORTGAGES		13982	18309
12 NOTES		47738	59882
13 ACCOUNTS PAYABLE		1723	2379
14 TOTAL LIABILITIES	\$	101223	123057
15 FARMERS NET WORTH	\$	155434	188533
16 GAIN (OR LOSS) IN NET WORTH		\$	33099
* * *			
17 SUPPLEMENTARY MANAGEMENT INFORMATION			
18 RETURN TO OPERATORS LABOR & MANAGEMENT (6B/47)	\$	43556	
19 RETURN TO CAPITAL & FAMILY LABOR (6B/48)		52405	
20 NON - FARM INCOME		91	
21 OUTSIDE INVESTMENT INCOME		709	
22 OTHER PERSONAL INCOME & INCOME TAX REFUND			
22A SALE OF PERSONAL SHARE - DWELLING, AUTO & TRUCK			
23 TOTAL NON - FARM INCOME	\$	800	
24 TOTAL FAMILY FARM & NON - FARM INCOME	\$	53205	
25 TOTAL MONEY BORROWED		102355	
26 TOTAL PAID ON DEBT (PRINCIPLE)		83345	
27 TOTAL HOUSEHOLD & PERSONAL CASH/NON-CASH EXP.(4/23)		13225	
28 RATIO: TOTAL FARM EXP. TO TOTAL FARM RECEIPTS (O.S.)		.776	
		JAN. 1	DEC. 31
29 RATIO: TOTAL ASSETS TO TOTAL LIABILITIES		2.536	2.532
30 RATIO: NON-REAL ESTATE ASSETS - NON-REAL ESTATE LIAB.		2.523	2.513
31 RATIO: REAL ESTATE ASSETS TO REAL ESTATE LIABILITIES		2.556	2.568
32 RATIO: NET WORTH TO TOTAL LIABILITIES		1.536	1.532
33* RATIO: CASH OPERATING EXPENSES TO ADJ. TOTAL FARM SALES (O.S.)			.763
34 RATIO: TOTAL FARM RECEIPTS TO AVE. FARM CAPITAL (W.F.)			.431
35 RATIO: TOTAL FARM RECEIPTS TO AVE. FARM CAPITAL (O.S.)			.775
*ADJUSTED TOTAL FARM SALES DOES NOT INCLUDE SALE OF CAPITAL ASSETS			

TABLE 5 - NET WORTH STATEMENT - OPERATOR* - 1977

ITEMS		22 LOW EARNING FARMS	
		JAN. 1	DEC. 31
1	TOTAL PRODUCTIVE LIVESTOCK	\$ 52189	58941
2	CROP, SEED & FEED	44952	45554
3	TOTAL POWER, MACHINERY & EQUIPMENT	64985	68329
4	LAND	180513	188694
5	BUILDINGS, FENCES, ETC.	24813	26659
6	TOTAL FARM CAPITAL	\$ 367452	388177
7	NON-FARM ASSETS	14235	16019
7A	CASH ON HAND & IN BANK	1432	1300
8	DWELLING	11455	12094
9	TOTAL ASSETS	\$ 394574	417590
10	REAL ESTATE MORTGAGES	71708	81631
11	CHattel MORTGAGES	28249	29696
12	NOTES	47927	65450
13	ACCOUNTS PAYABLE	9872	13290
14	TOTAL LIABILITIES	\$ 157756	190067
15	FARMERS NET WORTH	\$ 236818	227523
16	GAIN (OR LOSS) IN NET WORTH		\$ (-9295)
17	SUPPLEMENTARY MANAGEMENT INFORMATION		
18	RETURN TO OPERATORS LABOR & MANAGEMENT (6B/47)	\$ (-21405)	
19	RETURN TO CAPITAL & FAMILY LABOR (6B/48)	(-10700)	
20	NON-FARM INCOME	742	
21	OUTSIDE INVESTMENT INCOME	1449	
22	OTHER PERSONAL INCOME & INCOME TAX REFUND	-27	
22A	SALE OF PERSONAL SHARE-DWELLING, AUTO & TRUCK	\$ 2218	
23	TOTAL NON-FARM INCOME	\$ (-8482)	
24	TOTAL FAMILY FARM & NON-FARM INCOME		
25	TOTAL MONEY BORROWED	108533	
26	TOTAL PAID ON DEBT (PRINCIPLE)	77059	
27	TOTAL HOUSEHOLD & PERSONAL CASH/NON-CASH EXP. (4/23)	12020	
28	RATIO: TOTAL FARM EXP. TO TOTAL FARM RECEIPTS (O.S.)	1.175	
		JAN. 1	DEC. 31
29	RATIO: TOTAL ASSETS TO TOTAL LIABILITIES	2.501	2.197
30	RATIO: NON-REAL ESTATE ASSETS - NON-REAL ESTATE LIAB.	2.066	1.865
31	RATIO: REAL ESTATE ASSETS TO REAL ESTATE LIABILITIES	3.023	2.786
32	RATIO: NET WORTH TO TOTAL LIABILITIES	1.501	1.197
33*	RATIO: CASH OPERATING EXPENSES TO ADJ. TOTAL FARM SALES (O.S.)		1.033
34	RATIO: TOTAL FARM RECEIPTS TO AVE. FARM CAPITAL (W.F.)		.237
35	RATIO: TOTAL FARM RECEIPTS TO AVE. FARM CAPITAL (O.S.)		.324
	*ADJUSTED TOTAL FARM SALES DOES NOT INCLUDE SALE OF CAPITAL ASSETS		

TABLE 5 - NET WORTH STATEMENT - OPERATOR* - 1978

23 HIGH EARNING FARMS

ITEMS		
	JAN. 1	DEC. 31
1 TOTAL PRODUCTIVE LIVESTOCK	\$ 79188	117899
2 CROP, SEED & FEED	58809	89173
3 TOTAL POWER, MACHINERY & EQUIPMENT	75013	83571
4 LAND	147705	149008
5 BUILDINGS, FENCES ETC.	21299	32940
6 TOTAL FARM CAPITAL	\$ 382014	472591
7 NON - FARM ASSETS	11097	19138
7A CASH ON HAND & IN BANK	2465	2743
8 DWELLING	8662	11309
9 TOTAL ASSETS	\$ 404238	505782
10 REAL ESTATE MORTGAGES	43842	54625
11 CHATTEL MORTGAGES	32927	42609
12 NOTES	73537	85002
13 ACCOUNTS PAYABLE	234	232
14 TOTAL LIABILITIES	\$ 150540	182468
15 FARMERS NET WORTH	\$ 253698	323313
16 GAIN (OR LOSS) IN NET WORTH	\$	69615
* * *		
17 SUPPLEMENTARY MANAGEMENT INFORMATION		
18 RETURN TO OPERATORS LABOR & MANAGEMENT (6B/47)	\$ 103938	
19 RETURN TO CAPITAL & FAMILY LABOR (6B/48)	119003	
20 NON - FARM INCOME	43	
21 OUTSIDE INVESTMENT INCOME	1018	
22 OTHER PERSONAL INCOME & INCOME TAX REFUND		
22A SALE OF (P.S.) DWELLING, AUTO & TRUCK	\$ 1062	
23 TOTAL NON - FARM INCOME	\$ 120064	
24 TOTAL FAMILY FARM & NON - FARM INCOME		
25 TOTAL MONEY BORROWED	130385	
26 TOTAL PAID ON DEBT (PRINCIPAL)	98457	
27 TOTAL HOUSEHOLD & PERS CASH/NON-CASH EXP (4/23)	24356	
28 RATIO: TOTAL FARM EXP. TO TOTAL FARM RECEIPTS (O.S.)	.645	
	JAN. 1	DEC. 31
29 RATIO: TOTAL ASSETS TO TOTAL LIABILITIES	2.685	2.772
30 RATIO: NON-REAL ESTATE ASSETS TO NON-ESTATE LIAB.	2.123	2.445
31 RATIO: REAL ESTATE ASSETS TO REAL ESTATE LIABILITIES	4.052	3.538
32 RATIO: NET WORTH TO TOTAL LIABILITIES	1.685	1.772
33 RATIO: CASH OPER. EXP. TO ADJ. TOTAL FARM SALES (O.S.)		.664
34 RATIO: TOTAL FARM RECEIPTS TO AVE. FARM CAPITAL (W.F.)		.478
35 RATIO: TOTAL FARM RECEIPTS TO AVE. FARM CAPITAL (O.S.)		.686

*ADJUSTED FARM SALES DOES NOT INCLUDE SALE OF CAPITAL ASSETS

TABLE 5 - NET WORTH STATEMENT - OPERATOR* - 1978

23 LOW EARNING FARMS

ITEMS		JAN. 1	DEC. 31
1	TOTAL PRODUCTIVE LIVESTOCK	\$ 21137	26983
2	CROP, SEED & FEED	24369	25270
3	TOTAL POWER, MACHINERY & EQUIPMENT	30851	38112
4	LAND	76474	82257
5	BUILDINGS, FENCES, ETC.	13350	18565
6	TOTAL FARM CAPITAL	\$ 166181	191187
7	NON - FARM ASSETS	14736	15257
7A	CASH ON HAND & IN BANK	2939	2419
8	DWELLING	6424	7201
9	TOTAL ASSETS	\$ 190280	216064
10	REAL ESTATE MORTGAGES	6132	10439
11	CHattel MORTGAGES	17187	21996
12	NOTES	17379	23682
13	ACCOUNTS PAYABLE	597	646
14	TOTAL LIABILITIES	\$ 41295	56763
15	FARMERS NET WORTH	\$ 148985	159301
16	GAIN (OR LOSS) IN NET WORTH		\$ 10316
* * *			
17	SUPPLEMENTARY MANAGEMENT INFORMATION		
18	RETURN TO OPERATORS LABOR & MANAGEMENT (6B/47)	\$ 1644	
19	RETURN TO CAPITAL & FAMILY LABOR (6B/48)	11261	
20	NON - FARM INCOME	378	
21	OUTSIDE INVESTMENT INCOME	5018	
22	OTHER PERSONAL INCOME & INCOME TAX REFUND	20	
22A	SALE OF (P.S.) DWELL, AUTO & TRUCK	\$ 5416	
23	TOTAL NON - FARM INCOME	\$ 16677	
24	TOTAL FAMILY FARM & NON - FARM INCOME	68307	
25	TOTAL MONEY BORROWED	52839	
26	TOTAL PAID ON DEBT (PRINCIPAL)	15910	
27	TOTAL HOUSEHOLD & PERSONAL CASH/NON-CASH EXP. (4/23)	.983	
28	RATIO: TOTAL FARM EXP. TO TOTAL FARM RECEIPTS (O.S.)	JAN. 1	DEC. 31
29	RATIO: TOTAL ASSETS TO TOTAL LIABILITIES	4.608	3.806
30	RATIO: NON-REAL ESTATE ASSETS TO NON-REAL ESTATE LIAB.	2.674	2.332
31	RATIO: REAL-ESTATE ASSETST TO REAL ESTATE LIABILITIES	15.696	10.348
32	RATIO: NET WORTH TO TOTAL LIABILITIES	3.608	2.806
33*	RATIO: CASH OPER. EXP. TO AJD. TOTAL FARM SALES (O.S.)		.777
34	RATIO: TOTAL FARM RECEIPTS TO AVE. FARM CAPITAL (W.F.)		.242
35	RATIO: TOTAL FARM RECEIPTS TO AVE. FARM CAPITAL (O.S.)		.552

*ADJUSTED FARM SALES DOES NOT INCLUDE SALE OF CAPITAL ASSETS

TABLE 5 - NET WORTH - OPERATOR* - 1979

ITEMS		22 HIGH EARNING FARMS	
		JAN. 1	DEC. 31
1 TOTAL PRODUCTIVE LIVESTOCK	\$	89608	112716
2 CROP, SEED & FEED		61786	77844
3 TOTAL POWER, MACHINERY & EQUIPMENT		72893	88793
4 LAND (ACRES OWNED 201.7) (TILLABLE 133.4)		75601	82421
5 BUILDINGS, FENCES, ETC.		29019	40720
6 TOTAL FARM CAPITAL	\$	328907	402494
7 NON - FARM ASSETS		18877	14152
7A CASH ON HAND & IN BANK		2591	5358
8 DWELLING		10814	12505
9 TOTAL ASSETS	\$	361189	434509
10 REAL ESTATE MORTGAGES		39426	48803
11 CHATTEL MORTGAGES		34094	32261
12 NOTES		50644	61827
13 ACCOUNTS PAYABLE		1229	1000
14 TOTAL LIABILITIES	\$	125393	143891
15 FARMERS NET WORTH	\$	235796	290618
16 GAIN OR (LOSS) IN NET WORTH		\$	54822
* * *			
17 SUPPLEMENTARY MANAGEMENT INFORMATION			
18 RETURN TO OPERATORS LABOR & MGMT (6B/47)	\$	63008	
19 RETURN TO CAPITAL & FAMILY LABOR (6B/48)	\$	79381	
20 NON - FARM INCOME		468	
21 OUTSIDE INVESTMENT INCOME		783	
22 OTHER PERSONAL INCOME & INCOME TAX REFUND			
22A SALE OF (P.S.) DWELLING, AUTO & TRUCK	\$	1251	
23 TOTAL NON - FARM INCOME	\$	80632	
24 TOTL FAMILY FARM & NON - FARM INCOME			
25 TOTAL MONEY BORROWED		98114	
26 TOTAL PAID ON DEBT (PRINCIPAL)		78510	
27 TOTAL HOUSEHOLD & PERS CASH/NON-CASH EXP (4/23)		20098	
28 RATIO: TOTAL FARM EXP. TO TOTAL FARM RECEIPTS (O.S.)		.678	
		JAN. 1	DEC. 31
29 RATIO: TOTAL ASSETS TO TOTAL LIABILITIES		2.880	3.020
30 RATIO: NON-REAL ESTATE ASSETS TO NON-REAL ESTATE LIAB.		2.859	3.143
31 RATIO: REAL ESTATE ASSETS TO REAL ESTATE LIABILITIES		2.928	2.779
32 RATIO: NET WORTH TO TOTAL LIABILITIES		1.880	2.020
33* RATIO: CASH OPERATING EXP. TO ADJ. TOTAL FARM SALES (O.S.)			.713
34 RATIO: TOTAL FARM RECEIPTS TO AVE FARM CAPITAL (W.F.)			.414
35 RATIO: TOTAL FARM RECEIPTS TO AVE. FARM CAPITAL (O.S.)			.510

*ADJUSTED FARM SALES DOES NOT INCLUDE SALE OF CAPITAL ASSETS

TABLE 5 - NET WORTH STATEMENT - OPERATOR* - 1979

22 LOW EARNING FARMS

ITEMS	JAN. 1	DEC. 31
1 TOTAL PRODUCTIVE LIVESTOCK	\$ 61223	69778
2 CROP, SEED & FEED	57542	57823
3 TOTAL POWER, MACHINERY & EQUIPMENT	44763	52909
4 LAND (ACRES OWNED 190.0) (TILLABLE 155.3)	223195	233704
5 BUILDINGS, FENCES, ETC.	23416	24489
6 TOTAL FARM CAPITAL	\$ 410139	438703
7 NON - FARM ASSETS	10741	11213
7A CASH ON HAND & IN BANK	588	803
8 DWELLING	11380	10739
9 TOTAL ASSETS	\$ 432848	461458
10 REAL ESTATE MORTGAGES	51906	70060
11 CHATTEL MORTGAGES	79180	78649
12 NOTES	36312	47563
13 ACCOUNTS PAYABLE	1194	1263
14 TOTAL LIABILITIES	\$ 168592	197535
15 FARMERS NET WORTH	\$ 264256	263923
16 GAIN (OR LOSS) IN NET WORTH		\$ (333)
* * *		
17 SUPPLEMENTARY MANAGEMENT INFORMATION		
18 RETURN TO OPERATORS LABOR & MGMT (6B/47)	\$ (-27908)	
19 RETURN TO CAPITAL & FAMILY LABOR (6B/48)	\$ (-9128)	
20 NON - FARM INCOME	20	
21 OUTSIDE INVESTMENT INCOME	3654	
22 OTHER PERSONAL INCOME & INCOME TAX REFUND		
22A SALE OF (P.S.) DWELLING, AUTO. & TRUCK	\$ 3674	
23 TOTAL NON - FARM INCOME	\$ (-5454)	
24 TOTAL FAMILY FARM & NON - FARM INCOME		
25 TOTAL MONEY BORROWED	175505	
26 TOTAL PAID ON DEBT (PRINCIPAL)	149039	
27 TOTAL HOUSEHOLD & PERSONAL CASH/NON-CASH EXP. (4/23)	16587	
28 RATIO: TOTAL FARM EXP. TO TOTAL FARM RECEIPTS (O.S.)	1.173	
	JAN. 1	DEC. 31
29 RATIO: TOTAL ASSETS TO TOTAL LIABILITIES	2.567	2.336
30 RATIO: NON-REAL ESTATE ASSETS TO NON-REAL ESTATE LIAB.	1.499	1.510
31 RATIO: REAL ESTATE ASSETS TO REAL ESTATE LIABILITIES	4.970	3.839
32 RATIO: NET WORTH TO TOTAL LIABILITIES	1.567	1.336
33* RATIO: CASH OPER. EXP TO ADJ. TOTAL FARM SALES (O.S.)		1.021
34 RATIO: TOTAL FARM RECEIPTS TO AVE. FARM CAPITAL (W.F.)		.294
35 RATIO: TOTAL FARM RECEIPTS TO AVE. FARM CAPITAL (O.S.)		.381

*ADJUSTED FARM SALES DOES NOT INCLUDE SALE OF CAPITAL ASSETS

TABLE 5 - NET WORTH STATEMENT - OPERATOR* - 1980

		23 HIGH EARNING FARMS	
ITEMS		JAN. 1	DEC. 31
1	TOTAL PRODUCTIVE LIVESTOCK	\$ 62006	81296
2	CROP, SEED & FEED	87782	118097
3	TOTAL POWER, MACHINERY & EQUIPMENT	62554	74651
4	LAND (ACRES OWNED 214.1) (TILLABLE 177.5)	118265	130700
5	BUILDINGS, FENCES ETC.	32700	34636
6	TOTAL FARM CAPITAL	\$ 363307	439410
7	NON - FARM ASSETS	13692	14245
7A	CASH ON HAND & IN BANK	4122	3608
8	DWELLING	8436	8427
9	TOTAL ASSETS	\$ 389557	465690
10	REAL ESTATE MORTGAGES	85768	88358
11	CHattel MORTGAGES	60289	75933
12	NOTES	43522	48320
13	ACCOUNTS PAYABLE	217	1249
14	TOTAL LIABILITIES	\$ 189796	213860
15	FARMERS NET WORTH	\$ 199761	251830
16	GAIN (OR LOSS) IN NET WORTH	\$	52069
* * *			
17	SUPPLEMENTARY MANAGEMENT INFORMATION		
18	RETURN TO OPERATORS LABOR AND MANAGEMENT (6B/47)	\$ 74558	
19	RETURN TO CAPITAL & FAMILY LABOR (6B/48)	\$ 84151	
20	NON - FARM INCOME	525	
21	OUTSIDE INVESTMENT INCOME	2532	
22	OTHER PERSONAL INCOME & INCOME TAX REFUND		
22A	SALE OF P.S.) DWELLING, AUTO & TRUCK	\$ 3057	
23	TOTAL NON - FARM INCOME	\$ 87208	
24	TOTAL FAMILY FARM & NON - FARM INCOME		
25	TOTAL MONEY BORROWED	135517	
26	TOTAL PAID ON DEBT (PRINCIPAL)	111682	
27	TOTAL HOUSEHOLD & PERSONAL CASH/NON - CASH EXP. (4/23)	19150	
28	RATIO: TOTAL FARM - EXPENSES TO RECEIPTS (OPERATORS SHARE)	.707	
		JAN. 1	DEC. 31
29	RATIO: TOTAL - ASSETS TO LIABILITIES	2.052	2.178
30	RATIO: NON - REAL ESTATE - ASSETS TO LIABILITIES	2.212	2.326
31	RATIO: REAL ESTATE - ASSETS TO LIABILITIES	1.959	1.967
32	RATIO: NET WORTH TO TOTAL LIABILITIES	1.052	1.179
33**	RATIO: CASH OPERATING EXPENSE TO ADJUSTED TOTAL FARM SALES (O.S.)		.748
34	RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (WHOLE FARM)		.338
35	RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (OPERATORS SHARE)		.635
**ADJUSTED FARM SALES DOES NOT INCLUDE SALES OF CAPITAL ASSETS			

TABLE 5 - NET WORTH STATEMENT - OPERATOR* - 1980

23 LOW EARNING FARMS

ITEMS		JAN. 1	DEC. 31
1	TOTAL PRODUCTIVE LIVESTOCK	\$ 81964	81103
2	CROP, SEED & FEED	76752	62795
3	TOTAL POWER, MACHINERY & EQUIPMENT	78351	77156
4	LAND (ACRES OWNED 180.1) (TILLABLE 122.3)	134815	162946
5	BUILDINGS, FENCES ETC.	26823	31844
6	TOTAL FARM CAPITAL	\$ 398705	415844
7	NON - FARM ASSETS	12915	11826
7A	CASH ON HAND & IN BANK	5284	2653
8	DWELLING	7340	7340
9	TOTAL ASSETS	\$ 424244	437663
10	REAL ESTATE MORTGAGES	85255	108567
11	CHATTEL MORTGAGES	45540	48273
12	NOTES	99499	117681
13	ACCOUNTS PAYABLE	2080	1548
14	TOTAL LIABILITIES	\$ 232374	276069
15	FARMERS NET WORTH	\$ 191870	161594
16	GAIN (OR LOSS) IN NET WORTH		\$ (-30276)
		*	*
17	SUPPLEMENTARY MANAGEMENT INFORMATION		
18	RETURN TO OPERATORS LABOR & MANAGEMENT (6B/47)	\$ (-34222)	
19	RETURN TO CAPITAL & FAMILY LABOR (6B/48)	\$ (-27042)	
20	NON - FARM INCOME	804	
21	OUTSIDE INVESTMENT INCOME	2929	
22	OTHER PERSONAL INCOME & INCOME TAX REFUND		
22A	SALE OF (P.S.) DWELLING, AUTO & TRUCK	\$ 3733	
23	TOTAL NON - FARM INCOME	\$ (-23309)	
24	TOTAL FAMILY FARM & NON - FARM INCOME		
25	TOTAL MONEY BORROWED	254497	
26	TOTAL PAID ON DEBT (PRINCIPAL)	230194	
27	TOTAL HOUSEHOLD & PERSONAL CASH/NON - CASH EXP. (4/23)	13574	
28	RATIO: TOTAL FARM - EXPENSES TO RECEIPTS (OPERATOR SHARE)	1.135	
		JAN. 1	DEC. 31
29	RATIO: TOTAL - ASSETS TO LIABILITIES	1.826	1.585
30	RATIO: NON - REAL ESTATE - ASSETS TO LIABILITIES	1.735	1.406
31	RATIO: REAL ESTATE - ASSETS TO LIABILITIES	1.992	1.862
32	RATIO: NET WORTH TO TOTAL LIABILITIES	.826	.585
33**	RATIO: CASH OPERATING EXPENSE TO ADJUSTED TOTAL FARM SALES (O.S.)		.966
34	RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (WHOLE FARM)		.237
35	RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (OPERATORS SHARE)		.620
		**ADJUSTED FARM SALES DOES NOT INCLUDE SALE OF CAPITAL ASSETS	

TABLE 5 - NET WORTH STATEMENT - OPERATOR* - 1981

		28 HIGH EARNING FARMS	
ITEMS		JAN. 1	DEC. 31
1	TOTAL PRODUCTIVE LIVESTOCK	\$ 13088	64615
2	CROP, SEED & FEED	59136	79199
3	TOTAL POWER, MACHINERY & EQUIPMENT	56007	62724
4	LAND (ACRES OWNED 172.4) (TILLABLE 150.0)	110299	121508
5	BUILDINGS, FENCES, ETC.	31731	30556
6	TOTAL FARM CAPITAL	\$ 271261	358802
7	NON - FARM ASSETS	12007	13359
7A	CASH ON HAND & IN BANK	2009	532
8	DWELLING	14593	17282
9	TOTAL ASSETS	\$ 298870	389975
10	REAL ESTATE MORTGAGES	78959	101329
11	CHattel MORTGAGES	26911	37917
12	NOTES	73061	67827
13	ACCOUNTS PAYABLE	237	754
14	TOTAL LIABILITIES	\$ 179168	207827
15	FARMERS NET WORTH	\$ 119702	182148
16	GAIN (OR LOSS) IN NET WORTH		\$ 62446
* * *			
17	SUPPLEMENTARY MANAGEMENT INFORMATION		
18	RETURN TO OPERATORS LABOR AND MANAGEMENT (6B/47)	\$ 93902	
19	RETURN TO CAPITAL & FAMILY LABOR (6B/48)	\$ 95454	
20	NON - FARM INCOME	1325	
21	OUTSIDE INVESTMENT INCOME	2186	
22	OTHER PERSONAL INCOME & INCOME TAX REFUND	483	
22A	SALE OF (P.S.) DWELLING, AUTO & TRUCK	\$ 3994	
23	TOTAL NON - FARM INCOME	\$ 99448	
24	TOTAL FAMILY FARM & NON - FARM INCOME	241620	
25	TOTAL MONEY BORROWED	212961	
26	TOTAL PAID ON DEBT (PRINCIPAL)	25330	
27	TOTAL HOUSEHOLD & PERSONAL CASH/NON - CASH EXP. (4/23)	.690	
28	RATIO: TOTAL FARM - EXPENSES TO RECEIPTS (O.S.)	JAN. 1	DEC. 31
29	RATIO: TOTAL - ASSETS TO LIABILITIES	1.668	1.876
30	RATIO: NON - REAL ESTATE - ASSETS TO LIABILITIES	1.420	2.072
31	RATIO: REAL ESTATE - ASSETS TO LIABILITIES	1.984	1.671
32	RATIO: NET WORTH TO TOTAL LIABILITIES	.668	.876
33**	RATIO: CASH OPERATING EXPENSE TO ADJUSTED TOTAL FARM SALES (O.S.)		.818
34	RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (WHOLE FARM)		.415
35	RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (OPERATORS SHARE)		.962
**ADJUSTED FARM SALES DOES NOT INCLUDE SALES OF CAPITAL ASSETS			

TABLE 5 - NET WORTH STATEMENT - OPERATOR* - 1981

28 LOW EARNING FARMS

ITEMS		JAN. 1	DEC. 31
		\$	
1	TOTAL PRODUCTIVE LIVESTOCK	75288	63559
2	CROP, SEED & FEED	98811	83722
3	TOTAL POWER, MACHINERY & EQUIPMENT	76441	77878
4	LAND (ACRES 398.2) (TILLABLE 226.2)	244919	256429
5	BUILDINGS, FENCES, ETC.	24941	26789
6	TOTAL FARM CAPITAL	\$ 520400	508377
7	NON - FARM ASSETS	13938	13033
7A	CASH ON HAND & IN BANK	4577	2913
8	DWELLING	12717	15772
9	TOTAL ASSETS	\$ 551632	540095
10	REAL ESTATE MORTGAGES	105829	109604
11	CHattel MORTGAGES	45943	55189
12	NOTES	111943	120731
13	ACCOUNTS PAYABLE	581	991
14	TOTAL LIABILITIES	\$ 264296	286515
15	FARMERS NET WORTH	\$ 287336	253580
16	GAIN (OR LOSS) IN NET WORTH	\$	(-33756)
* * *			
17	SUPPLEMENTARY MANAGEMENT INFORMATION		
18	RETURN TO OPERATORS LABOR AND MANAGEMENT (68/47)	\$ (-49787)	
19	RETURN TO CAPITAL & FAMILY LABOR (68/48)	\$ (-37741)	
20	NON - FARM INCOME	422	
21	OUTSIDE INVESTMENT INCOME	3869	
22	OTHER PERSONAL INCOME & INCOME TAX REFUND	18	
22A	SALE OF (P.S.) DWELLING, AUTO & TRUCK	\$ 4309	
23	TOTAL NON - FARM INCOME	\$ (-33432)	
24	TOTAL FAMILY FARM & NON - FARM INCOME	243217	
25	TOTAL MONEY BORROWED	220998	
26	TOTAL PAID ON DEBT (PRINCIPAL)	18977	
27	TOTAL HOUSEHOLD & PERSONAL CASH/NON - CASH EXP. (4/23)	1.251	
28	RATIO: TOTAL FARM - EXPENSES TO RECEIPTS (O.S.)	JAN. 1	DEC. 31
29	RATIO: TOTAL - ASSETS TO LIABILITIES	2.087	1.885
30	RATIO: NON - REAL ESTATE - ASSETS TO LIABILITIES	1.698	1.363
31	RATIO: REAL ESTATE - ASSETS TO LIABILITIES	2.670	2.728
32	RATIO: NET WORTH TO TOTAL LIABILITIES	1.087	.885
33**	RATIO: CASH OPERATING EXPENSE TO ADJUSTED TOTAL FARM SALES (O.S.)		.904
34	RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (WHOLE FARM)		.406
35	RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (OPERATORS SHARE)		.386
**ADJUSTED FARM SALES DOES NOT INCLUDE SALE OF CAPITAL ASSETS			

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TABLE 5 - NET WORTH STATEMENT - OPERATOR* - 1982

31 HIGH EARNING FARMS

ITEMS		JAN. 1	DEC. 31
	\$	47759	68395
1 TOTAL PRODUCTIVE LIVESTOCK		49607	70504
2 CROP, SEED & FEED		53644	59052
3 TOTAL POWER, MACHINERY & EQUIPMENT		103392	106182
4 LAND (ACRES OWNED 164.8) (TILLABLE 116.5)		35418	35571
5 BUILDINGS, FENCES, ETC.	\$	289820	339704
6 TOTAL FARM CAPITAL		13767	17287
		648	2265
7 NON - FARM ASSETS		4198	4350
7A CASH ON HAND & IN BANK		23133	26419
7B NON - FARM REAL ESTATE	\$	331566	390025
8 DWELLING			
9 TOTAL ASSETS		97557	97796
10 REAL ESTATE MORTGAGES		38630	48350
11 CHATTEL MORTGAGES		69894	80978
12 NOTES		3932	1913
13 ACCOUNTS PAYABLE	\$	210013	229037
14 TOTAL LIABILITIES	\$	121553	160988
15 FARMERS NET WORTH			\$ 39435
16 GAIN (OR LOSS) IN NET WORTH			
* * *			
17 SUPPLEMENTARY MANAGEMENT INFORMATION			
18 RETURN TO OPERATORS LABOR & MANAGEMENT (6B/47)	\$	54823	
19 RETURN TO CAPITAL & FAMILY LABOR (6B/48)	\$	58479	
20 NON - FARM INCOME		773	
21 OUTSIDE INVESTMENT INCOME		2797	
22 OTHER PERSONAL INCOME & INCOME TAX REFUND		6	
22A SALE OF (P.S.) DWELLING, AUTO & TRUCK	\$	3576	
23 TOTAL NON - FARM INCOME	\$	62055	
24 TOTAL FAMILY FARM & NON - FARM INCOME		175415	
25 TOTAL MONEY BORROWED		156391	
26 TOTAL PAID ON DEBT (PRINCIPAL)		25917	
27 TOTAL HOUSEHOLD & PERSONAL CASH/NON - CASH EXP. (4/23)		.749	
28 RATIO: TOTAL FARM - EXPENSES TO RECEIPTS (OPERATOR'S SHARE)		JAN. 1	DEC. 31
		1.579	1.703
29 RATIO: TOTAL - ASSETS TO LIABILITIES		1.471	1.657
30 RATIO: NON - REAL ESTATE - ASSETS TO LIABILITIES		1.703	1.764
31 RATIO: REAL ESTATE - ASSETS TO LIABILITIES		.579	.703
32 RATIO: NET WORTH TO TOTAL LIABILITIES			.775
33**RATIO: CASH OPERATING EXPENSE TO ADJUSTED TOTAL FARM SALES (O.S.)			.428
34 RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (WHOLE FARM)			.694
35 RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (OPERATOR'S SHARE)			
**ADJUSTED FARM SALES DOES NOT INCLUDE SALES OF CAPITAL ASSETS			

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TABLE 5 - NET WORTH STATEMENT - OPERATOR* - 1982

30 LOW EARNING FARMS

ITEMS		JAN. 1	DEC. 31
		\$	
1	TOTAL PRODUCTIVE LIVESTOCK	68446	71237
2	CROP, SEED & FEED	83073	91703
3	TOTAL POWER, MACHINERY & EQUIPMENT	86851	86835
4	LAND (ACRES OWNED 546.8) (TILLABLE 242.5)	313296	324554
5	BUILDINGS, FENCES, ETC.	29235	31809
6	TOTAL FARM CAPITAL	\$ 580901	606138
7	NON - FARM ASSETS	17796	17805
7A	CASH ON HAND & IN BANK	2037	2490
7B	NON - FARM REAL ESTATE	5350	6017
8	DWELLING	15520	15475
9	TOTAL ASSETS	\$ 621604	647925
10	REAL ESTATE MORTGAGES	111681	116303
11	CHattel MORTGAGES	92586	128548
12	NOTES	54667	68692
13	ACCOUNTS PAYABLE	1568	1301
14	TOTAL LIABILITIES	\$ 260502	314844
15	FARMERS NET WORTH	\$ 361102	333081
16	GAIN (OR LOSS) IN NET WORTH		\$ (-28021)
* * *			
17	SUPPLEMENTARY MANAGEMENT INFORMATION		
18	RETURN TO OPERATORS LABOR & MANAGEMENT (68/47)	\$ (-51984)	
19	RETURN TO CAPITAL & FAMILY LABOR (68/48)	\$ (-31006)	
20	NON - FARM INCOME	465	
21	OUTSIDE INVESTMENT INCOME	4031	
22	OTHER PERSONAL INCOME & INCOME TAX REFUND		
22A	SALE OF (P.S.) DWELLING, AUTO & TRUCK	\$ 4496	
23	TOTAL NON - FARM INCOME	\$ (-26510)	
24	TOTAL FAMILY FARM & NON - FARM INCOME		
25	TOTAL MONEY BORROWED	195145	
26	TOTAL PAID ON DEBT (PRINCIPAL)	140803	
27	TOTAL HOUSEHOLD & PERSONAL CASH/NON - CASH EXP 4/23)	15412	
28	RATIO: TOTAL FARM - EXPENSES TO RECEIPTS (OPERATOR'S SHARE)	1.279	
		JAN. 1	DEC. 31
29	RATIO: TOTAL ASSETS TO LIABILITIES	2.386	2.058
30	RATIO: NON - REAL ESTATE - ASSET TO LIABILITIES	1.735	1.360
31	RATIO: REAL ESTATE - ASSETS TO LIABILITIES	3.254	3.249
32	RATIO: NET WORTH TO TOTAL LIABILITIES	1.386	1.058
33**	RATIO: CASH OPERATING EXPENSE TO ADJUSTED TOTAL FARM SALES (O.S.)		1.160
34	RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (WHOLE FARM)		.167
35	RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (OPERATOR'S SHARE)		.314
**ADJUSTED FARM SALES DOES NOT INCLUDE SALE OF CAPITAL ASSETS			

TABLE 5 - NET WORTH STATEMENT - OPERATOR* - 1983

28 HIGH EARNING FARMS

ITEMS		JAN. 1	DEC. 31
1	TOTAL PRODUCTIVE LIVESTOCK	\$ 98891	88303
2	CROP, SEED & FEED	79239	93506
3	TOTAL POWER, MACHINERY & EQUIPMENT	78301	69866
4	LAND (ACRES OWNED 197.0) (TILLABLE 145.0)	159860	168587
5	BUILDINGS, FENCES, ETC.	34378	35518
6	TOTAL FARM CAPITAL	\$ 450669	455780
7	NON - FARM ASSETS	21156	26878
7A	CASH ON HAND & IN BANK	2754	3743
7B	NON - FARM REAL ESTATE	118	118
8	DWELLING	12171	12017
9	TOTAL ASSETS	\$ 486868	498536
10	REAL ESTATE MORTGAGES	80779	83564
11	CHattel MORTGAGES	59981	43032
12	NOTES	85753	78810
13	ACCOUNTS PAYABLE	1198	1575
14	TOTAL LIABILITIES	\$ 227711	206981
15	FARMERS NET WORTH	\$ 259157	291555
16	GAIN (OR LOSS) IN NET WORTH		\$ 32398
* * *			
17	SUPPLEMENTARY MANAGEMENT INFORMATION		
18	RETURN TO OPERATORS LABOR & MANAGEMENT (6B/47)	\$ 50421	
19	RETURN TO CAPITAL & FAMILY LABOR (6B/48)	\$ 62091	
20	NON - FARM INCOME	916	
21	OUTSIDE INVESTMENT INCOME	2391	
22	OTHER PERSONAL INCOME & INCOME TAX REFUND		
22A	SALE OF DWELLING, AUTO & TRUCK (PERSONAL SHARE)	\$ 3307	
23	TOTAL NON - FARM INCOME	\$ 65398	
24	TOTAL FAMILY FARM & NON - FARM INCOME		
25	TOTAL MONEY BORROWED	160108	
26	TOTAL PAID ON DEBT (FARM AND PERSONAL PRINCIPAL)	180838	
27	TOTAL HOUSEHOLD & PERSONAL CASH/NON - CASH EXP. (4/23)	28177	
28	RATIO: TOTAL FARM - EXPENSES TO RECEIPTS (OPERATOR'S SHARE)	.825	
29	RATIO: TOTAL - ASSETS TO TOTAL LIABILITIES	JAN. 1 2.138	DEC. 31 2.409
30	RATIO: NON-REAL ESTATE ASSETS TO NON-REAL ESTATE LIABILITIES	1.908	2.287
31	RATIO: REAL ESTATE ASSETS TO REAL ESTATE LIABILITIES	2.557	2.588
32	RATIO: NET WORTH TO TOTAL LIABILITIES	1.138	1.409
33**	RATIO: CASH OPERATING EXPENSE TO ADJUSTED TOTAL FARM SALES (O.S.)		.673
34	RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (WHOLE FARM)		.352
35	RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (OPERATOR'S SHARE)		.635

**ADJUSTED FARM SALES DOES NOT INCLUDE SALE OF CAPITAL ASSETS

TABLE 5 - NET WORTH STATEMENT - OPERATOR* - 1983

28 LOW EARNING FARMS

ITEMS

		JAN. 1	DEC. 31
1	TOTAL PRODUCTIVE LIVESTOCK	\$ 91660	85040
2	CROP, SEED & FEED	82970	60685
3	TOTAL POWER, MACHINERY & EQUIPMENT	116907	102415
4	LAND (ACRES OWNED 486.9) (TILLABLE 223.2)	362727	375541
5	BUILDINGS, FENCES, ETC.	46705	42302
6	TOTAL FARM CAPITAL	\$ 700969	665986
7	NON - FARM ASSETS	24118	23096
7A	CASH ON HAND & IN BANK	1195	4764
7B	NON - FARM REAL ESTATE	1071	1071
8	DWELLING	19268	14942
9	TOTAL ASSETS	\$ 746621	709859
10	REAL ESTATE MORTGAGES	227856	223500
11	CHattel MORTGAGES	58493	52086
12	NOTES	90881	107961
13	ACCOUNTS PAYABLE	1465	1639
14	TOTAL LIABILITIES	\$ 378695	385186
15	FARMERS NET WORTH	\$ 367926	324673
16	GAIN (OR LOSS) IN NET WORTH		\$ (-43253)
17	SUPPLEMENTARY MANAGEMENT INFORMATION		
18	RETURN TO OPERATORS LABOR & MANAGEMENT (6B/47)	\$ (-68915)	
19	RETURN TO CAPITAL & FAMILY LABOR (6B/48)	\$ (-61532)	
20	NON - FARM INCOME	622	
21	OUTSIDE INVESTMENT INCOME	6035	
22	OTHER PERSONAL INCOME & INCOME TAX REFUND		
22A	SALE OF DWELLING, AUTO & TRUCK (PERSONAL SHARE)	\$ 6658	
23	TOTAL NON - FARM INCOME	\$ (-54874)	
24	TOTAL FAMILY FARM & NON - FARM INCOME		
25	TOTAL MONEY BORROWED	240170	
26	TOTAL PAID ON DEBT (FARM AND PERSONAL PRINCIPAL)	233679	
27	TOTAL HOUSEHOLD & PERSONAL CASH/NON - CASH EXP. (4/23)	21403	
28	RATIO: TOTAL FARM - EXPENSES TO RECEIPTS (OPERATOR'S SHARE)	1.325	
29	RATIO: TOTAL - ASSETS TO TOTAL LIABILITIES	JAN. 1 1.972	DEC. 31 1.843
30	RATIO: NON-REAL ESTATE ASSETS TO NON-REAL ESTATE LIABILITIES	2.101	1.707
31	RATIO: REAL ESTATE ASSETS TO REAL ESTATE LIABILITIES	1.886	1.941
32	RATIO: NET WORTH TO TOTAL LIABILITIES	.972	.843
33**	RATIO: CASH OPERATING EXPENSE TO ADJUSTED TOTAL FARM SALES (O.S.)		.996
34	RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (WHOLE FARM)		.173
35	RATIO: TOTAL FARM RECEIPTS TO AVERAGE FARM CAPITAL (OPERATOR'S SHARE)		.310
	**ADJUSTED FARM SALES DOES NOT INCLUDE SALE OF CAPITAL ASSETS		

APPENDIX D

Table 6A: Operator's Share of Cash
Receipts, High and Low Income Farms, 1971
through 1983

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TABLE 6A - OPERATORS SHARE OF CASH RECEIPTS - 1971

ITEMS	AVERAGE		HIGH	LOW
	38		8	8
1 SALE OF LIVESTOCK AND LIVESTOCK PRODUCTS	\$	386		
2 DAIRY COWS		580		
3 DAIRY PRODUCTS		1056	2182	1758
4 OTHER DAIRY CATTLE		1940	1235	2561
5 BEEF BREEDING CATTLE		19840	46646	20271
6 BEEF FEEDER CATTLE		6714	9077	3347
7A HOGS COMPLETE		371	883	
7B HOGS FINISHING				
7C HOGS PRODUCING WEANING PIGS		217		1030
8A SHEEP AND WOOL, FARM FLOCK				
8B SHEEP AND WOOL, FEEDER LAMBS		1		
9 CHICKENS (INCL. HENS & BROILERS)				
10 TURKEYS		18		
11 EGGS		3		
12 OTHER PRODUCTIVE LIVESTOCK				
12A TOTAL SALES OF PRODUCTIVE LIVESTOCK	\$	31126*	60023*	28967*
13 SALE OF CROPS		5752 13.	13387	3401
14 CORN		289	629	
15 SOYBEANS, FLAX, SUNFLOWERS		1044	1785	288
16 WHEAT, OATS, BARLEY, RYE				
17 POTATOES, SUGAR BEETS, GRAIN		2489	2128	186
18 SORGHUM & OTHER CROPS A + B		1072	551	3596
19 HAY, SILAGE AND OTHER CROPS		2291	3342	1237
19A DIVERTED ACRE PAYMENT				
19A TOTAL SALES FROM CROPS	\$	12937*	21822	3708*
20 CAPITAL ASSETS SOLD		452	1217	421
21 GAS TAX REFUND		86	142	64
22 INCOME FROM WORK OFF THE FARM		1500	1846	691
23 PATRONAGE REFUNDS		195	214	37
24 MISCELLANEOUS FARM INCOME		1271	2969	522
25 TOTAL FARM SALES	\$	47567*	88233*	39420*
26 INCREASE IN FARM CAPITAL		16376	24523	15869
27 FAMILY LIVING FROM THE FARM		243	322	284
28 TOTAL FARM RECEIPTS (25)+(26)+(27)	\$	64186*	113078*	55573*
29 ADJUSTED TOTAL FARM SALES (25)-(20)		47115	87016	38989
30 TOTAL CASH FARM OPERATING EXPENSE		38521	65641	36025
31 NET CASH OPERATING INCOME		8594*	21375*	2904*

TABLE 6A IS DERIVED THE SAME WAY AS TABLE 2A WITH THE EXCEPTION OF THE LANDLORD'S SHARE WHICH IS LEFT OUT. FOR THE OWNER-OPERATOR, TABLE 2A AND 6A ARE THE SAME.

TABLE 6A - OPERATORS SHARE OF CASH RECEIPTS - 1972

ITEMS		AVERAGE 54	HIGH 11	LOW 11
1	SALE OF LIVESTOCK AND LIVESTOCK PRODUCTS	\$ 19		
2	DAIRY COWS	666		1760
3	DAIRY PRODUCTS	264		378
4	OTHER DAIRY CATTLE	2731	5446	2767
5	BEEF BREEDING CATTLE	27590	86340	5079
6	BEEF FEEDER CATTLE	7978	20179	462
7A	HOGS COMPLETE	2627	2799	450
7B	HOGS FINISHING	279	1068	
7C	HOGS PRODUCING WEANING PIGS	262		475
8A	SHEEP AND WOOL, FARM FLOCK	83		405
8B	SHEEP AND WOOL, FEEDER LAMBS	2	7	
9	CHICKENS (INCL. HEN AND BROILERS)			
10	TURKEYS	9		
11	EGGS			
12	OTHER PRODUCTIVE LIVESTOCK			
12A	TOTAL SALES OF PRODUCTIVE LIVESTOCK	\$ 42510	115839	11776
13	SALE OF CROPS	6279	19416	2820
14	CORN	1764	868	4498
15	SOYBEANS, FLAX, DRY ALFALFA HAY	840	751	712
16	WHEAT, OATS, BARLEY, RYE	2552	1057	1127
17	POTATOES, SUGAR BEETS, & GRAIN SORGHUM	247	364	473
18	HAY, SILAGE AND OTHER CROPS	3165	4467	1701
19	SET ASIDE ACRES			
19A	TOTAL SALES FROM CROPS	\$ 14847	26923	11331
20	CAPITAL ASSETS SOLD	198	191	691
21	GAS TAX REFUND	82	194	47
22	INCOME FROM WORK OFF THE FARM	1622	1124	1031
23	PATRONAGE REFUNDS	349	895	55
24	MISCELLANEOUS FARM INCOME	911	3291	145
25	TOTAL FARM SALES	\$ 60519	148457	25076
26	INCREASE IN FARM CAPITAL	34020	73845	13522
27	FAMILY LIVING FROM THE FARM	217	357	61
28	TOTAL FARM RECEIPTS (25)+(26)+(27)	\$ 94756	222659	38659
29	ADJUSTED TOTAL FARM SALES (25)-(20)	60321	148266	24385
30	TOTAL CASH FARM OPERATING EXPENSE	48957	123352	21153
31	NET CASH OPERATING INCOME	\$ 11364	24914	3232

Table 6A is derived the same way as Table 2A with the omission of the landlord's share. High and low profit farm columns are based on Operators Labor Earnings.

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TABLE 6A - OPERATORS SHARE OF CASH RECEIPTS - 1973

	ITEMS	AVERAGE 63	HIGH 13	LOW 13
1	SALE OF LIVESTOCK AND LIVESTOCK PRODUCTS	\$ 351	80	1412
2	DAIRY COWS	1980	2	2441
3	DAIRY PRODUCTS	1553		247
4	OTHER DAIRY CATTLE	2454	1109	1251
5	BEEF BREEDING CATTLE	26964	33595	11712
6	BEEF FEEDER CATTLE	17773	47753	2320
07A	HOGS COMPLETE	4578	10906	3408
07B	HOGS FINISHING	894	1855	1173
07C	HOGS PRODUCING WEANING PIGS	224	571	60
08A	SHEEP AND WOOL, FARM FLOCK			
08B	SHEEP AND WOOL, FEEDER LAMBS			
9	CHICKENS (INCL. HENS AND BROILERS)	8		
10	TURKEYS	8	6	27
11	EGGS	2		9
12	OTHER PRODUCTIVE LIVESTOCK	\$ 56789	95877	24060
12A	TOTAL SALES OF PRODUCTIVE LIVESTOCK			
13	SALE OF CROPS	1723	6005	1196
13A	WHEAT	34	23	
13B	OTHER SMALL GRAINS	5718	9562	4116
13C	CORN	1961	2051	784
13D	SOYBEANS	1333	3095	187
13E	OTHER ROW CROPS	733	361	181
13F	LEGUMES AND OTHER FORAGE	67		323
13G	GRASS SEED			
13H	FRUITS AND NUTS			
13I	VEGETABLES, ROADSIDE MARKET AND SPECIALTY			
13J	NURSERY, TIMBER AND OTHER	1801	2945	1022
13K	SET ASIDE - GOVERNMENT PAYMENTS	\$ 13370	24042	7809
19A	TOTAL SALES FROM CROPS			
20	CAPITAL ASSETS SOLD	181	231	123
21	GAS TAX REFUND	34	51	4
22	INCOME FROM WORK OFF THE FARM	1491	689	1478
23	PATRONAGE REFUNDS	259	856	37
24	MISCELLANEOUS FARM INCOME	515	1597	36
25	TOTAL FARM SALES	\$ 72639	123343	33547
26	INCREASE IN FARM CAPITAL	39223	67481	33221
27	FAMILY LIVING FROM THE FARM	263	214	71
28	TOTAL FARM RECEIPTS (25)+(26)+(27)	\$ 112125	191038	66839
29	ADJUSTED TOTAL FARM SALES (25)-(20)	72458	123112	33424
30	TOTAL CASH FARM OPERATING EXPENSE	58857	89132	37201
31	NET CASH OPERATING INCOME	\$ 13601	33980	(-3777)

Table 6A is derived the same way as Table 2A with the omission of the landlord's share. High and low profit farm columns are based on Operators Labor Earnings.

TABLE 6A - OPERATORS SHARE OF CASH RECEIPTS - 1974

ITEMS		AVERAGE 62	HIGH 12	LOW 12
1	SALE OF LIVESTOCK AND LIVESTOCK PRODUCTS			
2	DAIRY COWS	\$ 330	389	
3	DAIRY PRODUCTS	4064	8570	
4	OTHER DAIRY CATTLE	366	25	
5	BEEF BREEDING CATTLE	2613	1576	7864
6	BEEF FEEDER CATTLE	31913	25872	66397
07A	HOGS COMPLETE	8412	28027	7956
07B	HOGS FINISHING	13394	3587	16192
07C	HOGS PRODUCING WEANING PIGS	1647	116	938
08A	SHEEP AND WOOL, FARM FLOCK	235		165
08B	SHEEP AND WOOL, FEEDER LAMBS			
9	CHICKENS (INCL. HENS AND BROILERS)	1		
10	TURKEYS	3	1	
11	EGGS	28		22
12	OTHER PRODUCTIVE LIVESTOCK			
12A	TOTAL SALES OF PRODUCTIVE LIVESTOCK \$	63006	68163	99534
13	SALE OF CROPS			
13A	WHEAT	2523	6720	167
13B	OTHER SMALL GRAINS	177	63	69
13C	CORN	12061	16366	5237
13D	SOYBEANS	4226	1124	5296
13E	OTHER ROW CROPS	2358	8850	
13F	LEGUMES AND OTHER FORAGE	1843	2557	219
13G	GRASS SEED	1		
13H	FRUITS AND NUTS			
13I	VEGETABLES, ROADSIDE MARKET AND SPECIALTY	1		
13J	NURSERY, TIMBER AND OTHER	161		271
13K	SET ASIDE - GOVERNMENT PAYMENTS			
19A	TOTAL SALES FROM CROPS \$	23351	35680	11259
20	CAPITAL ASSETS SOLD	670	150	197
21	GAS TAX REFUND	24		45
22	INCOME FROM WORK OFF THE FARM	2830	4838	2174
23	PATRONAGE REFUNDS	423	1435	183
24	MISCELLANEOUS FARM INCOME	729	1402	275
25	TOTAL FARM SALES \$	91033	111668	113667
26	INCREASE IN FARM CAPITAL	13644	21049	
27	FAMILY LIVING FROM THE FARM	434	339	498
28	TOTAL FARM RECEIPTS (25)+(26)+(27) \$	105111	133056	114165
29	ADJUSTED TOTAL FARM SALES (25)-(20)	90363	111518	113470
30	TOTAL CASH FARM OPERATING EXPENSE	68289	69310	93270
31	NET CASH OPERATING INCOME \$	22074	42208	20200

Table 6A is derived the same way as Table 2A with the omission of the landlord's share. High and low profit farm columns are based on Operators Labor Earnings.

TABLE 6A - OPERATORS SHARE OF CASH RECEIPTS - 1975

ITEMS		AVERAGE 62	HIGH 12	LOW 12
1	SALE OF LIVESTOCK AND LIVESTOCK PRODUCTS	\$ 503	176	1629
2	DAIRY COWS	3158	2469	3822
3	DAIRY CATTLE	1144		5752
4	OTHER DAIRY CATTLE	2513	1535	6565
5	BEEF BREEDING CATTLE	22964	54182	13960
6	BEEF FEEDER CATTLE	8099	13198	1529
07A	HOGS COMPLETE	24229	49687	6639
07B	HOGS FINISHING	3022	5941	281
07C	HOGS PRODUCING WEANING PIGS	133	614	76
08A	SHEEP AND WOOL, FARM FLOCK			
08B	SHEEP AND WOOL, FEEDER LAMBS			
9	CHICKENS (INCL. HENS AND BROILERS)			
10	TURKEYS			
11	EGGS	3		17
12	OTHER PRODUCTIVE LIVESTOCK			
12A	TOTAL SALES OF PRODUCTIVE LIVESTOCK	\$ 65768	127802	40270
13	SALE OF CROPS	2879	3608	2626
13A	WHEAT	173	276	7
13B	OTHER SMALL GRAINS	13272	9610	25970
13C	CORN	3858	7503	1741
13D	SOYBEANS	1015	624	18
13E	OTHER ROW CROPS	497	65	325
13F	LEGUMES AND OTHER FORAGE			
13G	GRASS SEED			
13H	FRUIT AND NUTS			
13I	VEGETABLES, ROADSIDE MARKET AND SPECIALTY	147		
13K	SET ASIDE - GOVERNMENT PAYMENTS			
19A	TOTAL SALES FROM CROPS	\$ 21841	21686	30687
20	CAPITAL ASSETS SOLD	586	344	1635
21	GAS TAX REFUND	20		20
22	INCOME FROM WORK OFF THE FARM	1477	1167	1316
23	PATRONAGE REFUNDS	426	345	51
24	MISCELLANEOUS FARM INCOME	1254	686	1004
25	TOTAL FARM SALES	\$ 91372	152030	74983
26	INCREASE IN FARM CAPITAL	33415	49195	25181
27	FAMILY LIVING FROM THE FARM	400	537	202
28	TOTAL FARM RECEIPTS (25)+(26)+(27)	\$ 125187	201762	100366
29	ADJUSTED TOTAL FARM SALES (25) - (20)	90786	151686	73348
30	TOTAL CASH FARM OPERATING EXPENSE	64854	94237	62579
31	NET CASH OPERATING INCOME	\$ 25932	57449	10769

Table 6A is derived the same way as Table 2A with the omission of the landlord's share. High and low profit farm columns are based on Operators Labor Earnings.

TABLE 6A - OPERATORS SHARE OF CASH RECEIPTS* - 1976

ITEMS		AVERAGE 81	HIGH 16	LOW 16
1	SALE OF LIVESTOCK & LIVESTOCK PRODUCTS	\$ 280	498	177
2	DAIRY COWS	3988	10084	930
3	DAIRY PRODUCTS	726	286	
4	OTHER DAIRY CATTLE	1311	1876	1066
5	BEEF BREEDING CATTLE	28920	43699	45557
6	BEEF FEEDER CATTLE	11058	19814	17646
7	HOGS COMPLETE & MIXED	20392	23222	22429
8	HOGS FINISHING	3066	5461	1814
9	HOGS PRODUCING WEANING PIGS	128		
10	SHEEP, GOATS & WOOL, FARM FLOCK			
11	SHEEP & WOOL, FEEDER LAMBS	8		
12	CHICKENS (INCLUDING HENS & BROILERS)			
13	TURKEYS			
14	EGGS	51		29
15	OTHER PRODUCTIVE LIVESTOCK & PRODUCTS	1		
16	OTHER MISCELLANEOUS LIVESTOCK INCOME			
17	TOTAL SALES OF PRODUCTIVE LIVESTOCK	\$ 69930	104939	89648
18	SALE OF CROPS	901	1068	498
19	WHEAT	531	33	419
20	OTHER SMALL GRAIN	14972	24640	15206
21	CORN	4849	6768	5958
22	SOYBEANS	2686	4740	1319
23	OTHER ROW CROPS	1748	430	575
24	LEGUMES & OTHER ROUGHAGE	56		285
25	GRASS SEED			
26	FRUITS & NUTS			
27	VEGETABLES, ROADSIDE MARKET & SPECIALTY			
28	NURSERY, TIMBER & OTHER			
29	SET ASIDE ACRES - GOVERNMENT PAYMENTS			
30	TOTAL SALES FROM CROPS	\$ 25743	37678	24259
31	CAPITAL ASSETS SOLD	815	3181	209
32	GAS TAX REFUND	24	32	23
33	INCOME FROM WORK OFF THE FARM	1052	757	1390
34	CUSTOM WORK ENTERPRISE INCOME	790	1272	275
35	PATRONAGE REFUNDS	1192	1349	1850
36	MISCELLANEOUS FARM INCOME	\$ 99546	149207	117653
37	TOTAL FARM SALES			
38	INCREASE IN FARM CAPITAL	33525	67848	50034
39	FAMILY LIVING FROM THE FARM	522	630	633
40	TOTAL FARM RECEIPTS (37)+(38)+(39)	\$ 133593	217684	168320
41	ADJUSTED TOTAL FARM SALES (37) - (31)	98731	146026	117444
42	TOTAL CASH FARM OPERATING EXPENSES (6B/35)	81036	106181	123076
43	NET CASH OPERATING INCOME	\$ 17695	39844	(-5632)

TABLE 6A - OPERATORS SHARE OF CASH RECEIPTS* - 1977

ITEMS		AVERAGE 109	HIGH 22	LOW 22
1	SALE OF LIVESTOCK & LIVESTOCK PRODUCTS	\$ 213	310	738
2	DAIRY COWS	4564	10063	10230
3	DAIRY PRODUCTS	777	416	1357
4	OTHER DAIRY CATTLE	2172	1182	5051
5	BEEF BREEDING CATTLE	29880	41333	21603
6	BEEF FEEDER CATTLE	5821	15708	
7	HOGS COMPLETE & MIXED	17788	32827	13013
8	HOGS FINISHING	3702	6778	1291
9	HOGS PRODUCING WEANING PIGS	101	58	137
10	SHEEP, GOATS & WOOL, FARM FLOCK			
11	SHEEP & WOOL, FEEDER LAMBS	1		7
12	CHECKENS (INCLUDING HENS & BROILERS)			
13	TURKEYS	51		209
14	EGGS	746	2218	1480
15	OTHER PRODUCTIVE LIVESTOCK & PRODUCTS			
16	OTHER MISCELLANEOUS LIVESTOCK INCOME			
17	TOTAL SALES OF PRODUCTIVE LIVESTOCK	\$ 65817	110892	55116
18	SALE OF CROPS	1134	1767	807
19	WHEAT	501	184	730
20	OTHER SMALL GRAIN	14751	19913	22978
21	CORN	4268	8202	2735
22	SOYBEANS	3063	5455	3319
23	OTHER ROW CROPS	1265	216	687
24	LEGUMES & OTHER ROUGHAGE			
25	GRASS SEED			
26	FRUITS & NUTS			
27	VEGETABLES, ROADSIDE MARKET & SPECIALITY			
28	NURSERY, TIMBER & OTHER	1	6	
29	SET ASIDE ACRES - GOVERNMENT PAYMENTS			
30	TOTAL SALES FROM CROPS	\$ 24983	35743	31256
31	CAPITAL ASSETS SOLD	445	765	427
32	GAS TAX REFUND	15	17	35
33	INCOME FROM WORK OFF THE FARM	935	954	947
34	CUSTOM WORK ENTERPRISE INCOME	50		125
35	PATRONAGE REFUNDS	733	1391	536
36	MISCELLANEOUS FARM INCOME	1726	2245	1290
37	TOTAL FARM SALES	\$ 94704	152008	89732
38	INCREASE IN FARM CAPITAL	33058	50871	32071
39	FAMILY LIVING FROM THE FARM	481	582	659
40	TOTAL FARM RECEIPTS (37)+(38)+(39)	\$ 128243	203461	122462
41	ADJUSTED TOTAL FARM SALES (37) - (31)	94259	151243	89305
42	TOTAL CASH FARM OPERATING EXPENSE	80868	115739	92221
43	NET CASH OPERATING INCOME	\$ 13391	35504	(-2916)

TABLE 6A - OPERATOR'S SHARE OF CASH RECEIPTS* - 1978

ITEMS	AVERAGE 115	HIGH 23	LOW 23
1 SALE OF LIVESTOCK & LIVESTOCK PRODUCTS \$	457	1486	
2 DAIRY COWS	4443	13333	
3 DAIRY PRODUCTS	456	1678	
4 OTHER DAIRY CATTLE	4229	10278	2691
5 BEEF BREEDING CATTLE	31874	62460	12538
6 BEEF FEEDER CATTLE	7903	19702	1927
7 HOGS COMPLETE & MIXED	21086	30562	10448
8 HOGS FINISHING	6066	3604	8715
9 HOGS PRODUCING WEANING PIGS	161	4	96
10 SHEEP, GOATS & WOOL, FARM FLOCK			
11 SHEEP & WOOL, FEEDER LAMBS	1		
12 CHICKENS (INCLUDING HENS & BROILERS)			
13 TURKEYS	29		
14 EGGS	423	391	96
15 OTHER PRODUCTIVE LIVESTOCK & PRODUCTS	5	23	
16 OTHER MISCELLANEOUS LIVESTOCK INCOME			
17 TOTAL SALES OF PRODUCTIVE LIVESTOCK \$	77131	143521	36511
18 SALE OF CROPS	735	1577	116
19 WHEAT	98	94	
20 OTHER SMALL GRAIN	13165	27927	12026
21 CORN	7445	5794	5606
22 SOYBEANS	5658	7392	11149
23 OTHER ROW CROPS	1199	157	759
24 LEGUMES & OTHER ROUGHAGE	52		
25 GRASS SEED			
26 FRUITS & NUTS			
27 VEGETABLES, ROADSIDE MARKET & SPECIALTY	381	910	64
28 NURSERY, TIMBER & OTHER	1601	2931	601
29 SET ASIDE ACRES - GOVERNMENT PAYMENTS			
30 TOTAL SALES FROM CROPS \$	30334	46782	30321
31 CAPITAL ASSETS SOLD	987	1408	684
32 GAS TAX REFUND	35	37	13
33 INCOME FROM WORK OFF THE FARM	1000	1094	956
34 CUSTOM WORK ENTERPRISE INCOME	35		88
35 PATRONAGE REFUNDS	548	913	297
36 MISCELLANEOUS FARM INCOME	3547	7256	1106
37 TOTAL FARM SALES \$	113619	201011	69976
38 INCREASE IN FARM CAPITAL	62887	91305	28361
39 FAMILY LIVING FROM THE FARM	570	765	323
40 TOTAL FARM RECEIPTS (37)+(38)+(39) \$	177076	293081	98660
41 ADJUSTED TOTAL FARM SALES (37) - (31)	112632	199603	69292
42 TOTAL CASH FARM OPERATING EXPENSE	86078	132654	53864
43 NET CASH OPERATING INCOME \$	26554	66949	15425

TABLE 6A - OPERATOR'S SHARE OF CASH RECEIPTS* - 1979

ITEMS		AVERAGE 110	HIGH 22	LOW 22
1	SALE OF LIVESTOCK & LIVESTOCK PRODUCTS	\$ 1236	5750	
2	DAIRY COWS	5171	23856	
3	DAIRY PRODUCTS	1156	4522	909
4	OTHER DAIRY CATTLE	3503	1345	5453
5	BEEF BREEDING CATTLE	35666	55927	42805
6	BEEF FEEDER CATTLE	5743	9442	3386
7	HOGS COMPLETE & MIXED	23410	32208	27147
8	HOGS FINISHING	5058	3380	4680
9	HOGS PRODUCING WEANING PIGS	66	7	92
10	SHEEP, GOATS & WOOL, FARM FLOCK			
11	SHEEP & WOOL, FEEDER LAMBS	4	4	14
12	CHICKENS (INCLUDING HENS & BROILERS)			
13	TURKEYS	32	36	126
14	EGGS	351		
15	OTHER PRODUCTIVE LIVESTOCK & PRODUCTS	5		
16	OTHER MISCELLANEOUS LIVESTOCK INCOME			
17	TOTAL SALES OF PRODUCTIVE LIVESTOCK	\$ 81401	136477	84612
18	SALE OF CROPS	1082	2519	467
19	WHEAT			
19A	DURUM	222	184	171
20	OTHER SMALL GRAIN	24602	30976	26576
21	CORN	8221	6436	4841
22	SOYBEANS			
22A	SUNFLOWERS	4348	4396	4227
23	OTHER ROW CROPS	1710	112	888
24	LEGUMES & OTHER ROUGHAGE			
25	GRASS SEED			
26	FRUITS & NUTS			
27	VEGETABLES, ROADSIDE MARKET & SPECIALTY	5		
28	NURSERY, TIMBER & OTHER	78		27
29	SET ASIDE ACRES - GOVERNMENT PAYMENTS			
30	TOTAL SALES FROM CROPS	\$ 40268	44623	37196
31	CAPITAL ASSETS SOLD	1279	3573	492
32	CAS TAX REFUND	30	39	46
33	INCOME FROM WORK OFF THE FARM	951	1630	1227
34	CUSTOM WORK ENTERPRISE INCOME	361		
35	PATRONAGE REFUNDS	670	1200	305
36	MISCELLANEOUS FARM INCOME	2025	2481	1153
37	TOTAL FARM SALES	\$ 126985	190023	125029
38	INCREASE IN FARM CAPITAL	49601	73587	36218
39	FAMILY LIVING FROM THE FARM	646	775	559
40	TOTAL FARM RECEIPTS (37)+(38)+(39)	\$ 177232	264385	161806
41	ADJUSTED TOTAL FARM SALES (37) minus (31)	125706	186450	124538
42	TOTAL CASH FARM OPERATING EXPENSE (6B/35)	101179	132987	127098
43	NET CASH OPERATING INCOME	\$ 24527	53463	(-2561)

TABLE 6A - OPERATOR'S SHARE OF CASH RECEIPTS* - 1980

ITEMS		AVERAGE 116	HIGH 23	LOW 23
1	SALE OF LIVESTOCK & LIVESTOCK PRODUCTS			
2	DAIRY COWS	\$ 591	649	69
3	DAIRY PRODUCTS	2900	8354	2367
4	OTHER DAIRY CATTLE	387	1502	184
5	BEEF BREEDING CATTLE	3583	2842	4162
6	BEEF FEEDER CATTLE	38009	15528	100545
7	HOGS COMPLETE & MIXED	8215	22539	6464
8	HOGS FINISHING	22706	32226	14677
9	HOGS PRODUCING WEANING PIGS	3279	2308	6042
10	SHEEP, GOATS & WOOL, FARM FLOCK	104	27	107
11	SHEEP & WOOL, FEEDER LAMBS	11	45	
12	CHICKENS (INCLUDING HENS & BROILERS)	1		
13	TURKEYS			
14	EGGS	11		
15	OTHER PRODUCTIVE LIVESTOCK & PRODUCTS	247	1053	191
16	OTHER MISCELLANEOUS LIVESTOCK INCOME			
17	TOTAL SALES OF PRODUCTIVE LIVESTOCK	\$ 80044	87073	134808
18	SALE OF CROPS			
19	WHEAT	2681	4002	2550
19A	DURUM			
20	OTHER SMALL GRAIN	96	280	23
21	CORN	25934	43531	37883
22	SOYBEANS	13243	15701	19156
22A	SUNFLOWER	12		
23	OTHER ROW CROPS	10505	16553	5086
24	LEGUMES & OTHER ROUGHAGE	1003	2111	935
25	GRASS SEED			
26	FRUITS & NUTS			
27	VEGETABLES, ROADSIDE MARKET & SPECIALTY			
28	NURSERY, TIMBER & OTHER	226		1138
29	SET ASIDE ACRES - GOVERNMENT PAYMENTS			
30	TOTAL SALES FROM CROPS	\$ 53700	82178	66771
31	CAP. ASSETS OLD (AUTO/TRUCK/MACHINERY)	446	127	1033
31A	CAP. ASSETS SOLD (BUILDINGS & IMPROVEMENTS)			
31B	CAP. ASSETS SOLD (LAND)			
32	GAS TAX REFUND	20	35	20
33	INCOME FROM WORK OFF THE FARM	817	1433	516
34	CUSTOM WORK ENTERPRISE INCOME	1570		5177
35	PATRONAGE REFUNDS	1129	2083	1040
36	MISCELLANEOUS FARM INCOME	2987	4669	2897
37	TOTAL FARM SALES	\$ 140713	177598	212262
38	INCREASE IN FARM CAPITAL	38916	76550	39691
39	FAMILY LIVING FROM THE FARM	537	583	655
40	TOTAL FARM SALES	\$ 180166	254731	252608
41	ADJUSTED TOTAL FARM SALES (37) MINUS (31)	140267	177471	211229
42	TOTAL CASH FARM OPERATING EXPENSE	117246	132777	203960
43	NET CASH OPERATING INCOME	\$ 23021	44694	7269

TABLE 6A - OPERATOR'S SHARE OF CASH RECEIPTS* - 1981

ITEMS		AVERAGE 142	HIGH 28	LOW 28
1	SALE OF LIVESTOCK & LIVESTOCK PRODUCTS	\$ 563	167	
2	DAIRY COWS	4215	2332	
3	DAIRY PRODUCTS	541	157	122
4	OTHER DAIRY CATTLE	4699	6241	9146
5	BEEF BREEDING CATTLE	37850	78819	51217
6	BEEF FEEDER CATTLE	6250	22405	460
7	HOGS COMPLETE & MIXED	22845	16264	30442
8	HOGS FINISHING	3373	1697	2837
9	HOGS PRODUCING WEANING PIGS	82		5
10	SHEEP, GOATS & WOOL, FARM FLOCK			
11	SHEEP & WOOL, FEEDER LAMBS	6		
12	CHICKENS (INCLUDING HENS & BROILERS)			
13	TURKEYS	6		
14	EGGS	330		
15	OTHER PRODUCTIVE LIVESTOCK & PRODUCTS			
16	OTHER MISCELLANEOUS LIVESTOCK INCOME			
17	TOTAL SALES OF PRODUCTIVE LIVESTOCK	\$ 80760	128082	94229
18	SALE OF CROPS	2258	2223	1459
19	WHEAT			
19A	DURUM	325	219	663
20	OTHER SMALL GRAIN	27632	32113	50906
21	CORN	13503	20680	10016
22	SOYBEANS			
22A	SUNFLOWERS	7909	13808	4678
23	OTHER ROW CROPS	915	182	3006
24	LEGUMES & OTHER ROUGHAGE			
25	GRASS SEED			
26	FRUITS & NUTS			
27	VEGETABLES, ROADSIDE MARKET & SPECIALTY	236		
28	NURSERY, TIMBER & OTHER			
29	SET ASIDE ACRES - GOVERNMENT PAYMENTS			
30	TOTAL SALES FROM CROPS	\$ 52778	69225	70730
31	CAPITAL ASSETS SOLD (AUTO/TRUCK/MACHINERY)	840	1614	179
31A	CAPITAL ASSETS SOLD (BUILDINGS & IMPROVEMENTS)	28	37	107
31B	CAPITAL ASSETS SOLD (LAND)	80	405	
32	GAS TAX REFUND	67	15	80
33	INCOME FROM WORK OFF THE FARM	1786	1972	3021
34	CUSTOM WORK ENTERPRISE INCOME	1051	890	2607
35	PATRONAGE REFUNDS	827	1385	490
36	MISCELLANEOUS FARM INCOME	3024	5979	2429
37	TOTAL FARM SALES	\$ 141241	209604	173872
38	INCREASE IN FARM CAPITAL	22425	92598	23986
39	FAMILY LIVING FROM THE FARM	553	319	462
40	TOTAL FARM RECEIPTS	\$ 164219	302521	198320
41	ADJUSTED TOTAL FARM SALES (37) MINUS (31) THRU (31B)	140293	207549	173586
42	TOTAL CASH FARM OPERATING EXPENSE	118751	169791	156946
43	NET CASH OPERATING INCOME	\$ 21542	37758	16640

TABLE 6A - OPERATOR'S SHARE OF CASH RECEIPTS* - 1982

ITEMS		AVERAGE 157	HIGH 31	LOW 31
1	SALE OF LIVESTOCK & LIVESTOCK PRODUCTS	\$ 887		1215
2	DAIRY COWS	7345		15687
3	DAIRY PRODUCTS	812		2362
4	OTHER DAIRY CATTLE	5564	3249	10304
5	BEEF BREEDING CATTLE	26584	16683	20712
6	BEEF FEEDER CATTLE	7725	23743	681
7	HOGS COMPLETE & MIXED	27312	53164	26743
8	HOGS FINISHING	4055	7405	1186
9	HOGS PRODUCING WEANING PIGS	207	411	182
10	SHEEP, GOATS & WOOL, FARM FLOCK			
11	SHEEP & WOOL, FEEDER LAMBS	24	85	
12	CHICKENS (INCLUDING HENS & BOILERS)			
13	TURKEYS	10	2	
14	EGGS	521		3
15	OTHER PRODUCTIVE LIVESTOCK & PRODUCTS	(-36)	(-184)	
16	OTHER MISCELLANEOUS LIVESTOCK INCOME			
17	TOTAL SALES OF PRODUCTIVE LIVESTOCK	\$ 81010	104558	79075
18	SALE OF CROPS	2188	3790	2307
19	WHEAT			
19A	DURUM	646	487	416
20	OTHER SMALL GRAIN	12089	19415	14477
21	CORN	14845	15324	12807
22	SOYBEANS			
22A	SUNFLOWERS	3595	4017	4188
23	OTHER ROW CROPS	913	375	1103
24	LEGUMES & OTHER ROUGHAGE			
25	GRASS SEED			
26	FRUITS & NUTS			
27	VEGETABLES, ROADSIDE MARKET & SPECIALTY	9		44
28	NURSERY, TIMBER & OTHER	470	578	153
29	SET ASIDE ACRES - GOVERNMENT PAYMENTS			
30	TOTAL SALES FROM CROPS	\$ 34755	43986	35495
31	CAPITAL ASSETS SOLD (AUTO/TRUCK/MACHINERY)	846	1955	1066
31A	CAPITAL ASSETS SOLD (BUILDINGS & IMPROVEMENTS)	4	21	
31B	CAPITAL ASSETS SOLD (BARE LAND)	1395	6099	
32	GAS TAX REFUND	36	59	28
33	INCOME FROM WORK OFF THE FARM	1956	1130	2515
34	CUSTOM WORK ENTERPRISE INCOME	2190	1877	3264
35	PATRONAGE REFUNDS	502	1032	267
36	MISCELLANEOUS FARM INCOME	5464	6460	7596
37	TOTAL FARM SALES	\$ 128158	167177	129306
38	INCREASE IN FARM CAPITAL	39643	50554	56432
39	FAMILY LIVING FROM THE FARM	522	639	477
40	TOTAL FARM RECEIPTS	\$ 168323	218370	186215
41	ADJUSTED TOTAL FARM SALES (37) MINUS (31) THRU (31B)	125913	159102	128240
42	TOTAL CASH FARM OPERATING EXPENSE	118241	123286	148704
43	NET CASH OPERATING INCOME	\$ 7672	35816	(-20464)

TABLE 6A - OPERATOR'S SHARE OF CASH RECEIPTS* - 1983

ITEMS		AVERAGE 139	HIGH 28	LOW 28
1	SALE OF LIVESTOCK & LIVESTOCK PRODUCTS			
2	DAIRY COWS	\$ 436		610
3	DAIRY PRODUCTS	4519		12257
4	OTHER DAIRY CATTLE	661		1556
5	BEEF BREEDING CATTLE	5102	6450	7637
6	BEEF FEEDER CATTLE	44739	80270	73773
7	HOGS COMPLETE & MIXED	11148	26542	12223
8	HOGS FINISHING	21128	24869	20003
9	HOGS PRODUCING WEANING PIGS	3714	3726	3071
10	SHEEP, GOATS & WOOL, FARM FLOCK	118	108	128
11	SHEEP & WOOL, FEEDER LAMB			
12	CHICKENS (INCLUDING HENS & BROILERS)	3		
13	TURKEYS			
14	EGGS	1		
15	OTHER PRODUCTIVE LIVESTOCK & PRODUCTS	495	970	136
16	OTHER MISCELLANEOUS LIVESTOCK INCOME	28	7	107
17	TOTAL SALES OF PRODUCTIVE LIVESTOCK	\$ 92092	142942	131501
18	SALE OF CROPS			
19	WHEAT	2562	2128	4351
19A	DURUM			
20	OTHER SMALL GRAINS	157	281	109
21	CORN	23138	38711	23437
22	SOYBEANS	16887	34310	13822
22A	SUNFLOWERS	7	36	
23	OTHER ROW CROPS	5492	9756	5684
24	LEGUMES & OTHER FORAGE	1019	1141	2011
25	GRASS SEED			
26	FRUITS & NUTS			
27	VEGETABLE ROADSIDE MARKET & SPECIALTY			
28	NURSERY, TIMBER & OTHER			
29	SET ASIDE ACRES - GOVERNMENT PAYMENTS	1745	2566	2308
29A	PIK ACRES	751	749	367
30	TOTAL SALES FROM CROPS	\$ 51758	89678	52089
31	CAPITAL ASSETS SOLD (AUTO/TRUCK/MACHINERY)	924	924	2683
31A	CAPITAL ASSETS SOLD (BUILDINGS & IMPROVEMENTS)			
31B	CAPITAL ASSETS SOLD (BARE LAND)	2990		727
32	GAS TAX REFUND	16	3	18
33	INCOME FROM WORK OFF THE FARM	1607	1818	1810
34	CUSTOM WORK ENTERPRISE INCOME	1798	5347	
35	PATRONAGE REFUNDS	389	903	556
36	MISCELLANEOUS FARM INCOME	7150	12816	10675
37	TOTAL FARM SALES	\$ 158724	254431	200059
38	INCREASE IN FARM CAPITAL	21187	32577	11502
39	FAMILY LIVING FROM THE FARM	450	616	349
40	TOTAL FARM RECEIPTS (37) + (38) + (39)	\$ 180361	287624	211910
41	ADJUSTED TOTAL FARM SALES (37) MINUS (31) THRU (31B)	154810	253507	196649
42	TOTAL CASH FARM OPERATING EXPENSE (6B/35)	128008	170700	195864
43	NET CASH OPERATING INCOME	\$ 26082	82807	785

APPENDIX E

Table 6B: Operator's Share of Cash Expenses,
High and Low Income Farms, 1971 through
1983

TABLE 6B - OPERATOR'S SHARE OF CASH EXPENSES - 1971

ITEMS	AVERAGE		HIGH	LOW
	38		8	8
1 PURCHASE OF LIVESTOCK	\$			
2 DAIRY COWS	67		16	
3 OTHER DAIRY CATTLE	958		1804	628
4 BEEF BREEDING CATTLE	10980		25780	6688
5 BEEF FEEDER CATTLE	485		909	449
6A HOGS COMPLETE	99		188	
6B HOGS FINISHING				
6C HOGS PRODUCING WEANING PIGS	98			466
7A SHEEP, FARM FLOCK				
7B SHEEP, FEEDER LAMBS	6			
8 CHICKENS				
9 TURKEYS				
10 OTHER PRODUCTIVE LIVESTOCK	811		722	585
11 MISCELLANEOUS LIVESTOCK EXPENSE	6222		9065	6813
12 FEED BOUGHT	2340		3817	1965
13 FERTILIZER	844		1618	407
14 CHEMICALS	1732		2949	1382
15 OTHER CROP EXPENSE	1342		914	1942
16 CUSTOM WORK HIRED	371		160	773
17 REPAIR + UPKEEP OF LIVESTOCK EQUIP.	264		492	355
18 REPAIR + UPKEEP OF FARM REAL ESTATE	1389		1821	1429
19 GAS, OIL, GREASE BOUGHT (FARM SHARE)				
20 REPAIR - OPER. OF MACH, TRACTOR,	1997		2443	2634
TRUCK, AUTO (F.S.)	905		1095	831
21 WAGES OF HIRED LABOR	1305		2080	1528
22 PERSONAL PROPERTY + REAL ESTATE TAXES	1597		3504	1648
23 CASH RENT	637		557	901
24 GENERAL FARM EXPENSE	118		105	110
25 TELEPHONE EXPENSE (FARM SHARE)	273		257	283
26 ELECTRICITY EXPENSE (FARM SHARE)	3682		5344	4269
27 INTEREST EXPENSE	38522		65644*	86086*
28 TOTAL CASH OPERATING EXPENSE \$				
29 POWER, CROP AND GENERAL MACH.	4951		5771	5259
BOUGHT (FARM SHARE)	212		207	308
30 LIVESTOCK EQUIPMENT BOUGHT	6401		7182	9994
31 NEW REAL ESTATE + IMPROVEMENTS				
32 TOTAL FARM PURCHASES (28)	\$ 50086*		78804*	51647*
THRU (31)				
33 DECREASE IN FARM CAPITAL	1505		5990	9
34 INTEREST ON FARM CAPITAL	3387		4791	5201
35 UNPAID FAMILY LABOR	416		205	584
37 BOARD FURNISHED HIRED LABOR	29		68	9
38 TOTAL FARM EXPENSE (32)	\$ 55423*		89858*	57450*
THRU (37)				
39 LABOR EARNINGS (OPERATOR'S SHARE)	\$ 8762		23224	(-1876)
(6A/28)-(38)				
40 RETURN TO CAPITAL AND FAMILY	\$ 12565		28220	3909
LABOR				

RETURN TO CAPITAL AND FAMILY LABOR REPRESENTS THE AMOUNT
AVAILABLE FOR DEBT SERVICE, LIVING EXPENSE, AND SAVINGS.

TABLE 6B - OPERATORS SHARE OF CASH EXPENSES - 1972

ITEMS		AVERAGE 54	HIGH 11	LOW 11
1	PURCHASE OF LIVESTOCK	\$ 69		
2	DAIRY COWS			
3	OTHER DAIRY CATTLE	1355	1180	1480
4	BEEF BREEDING CATTLE	16574	48562	5565
5	BEEF FEEDER CATTLE	1063	3065	136
6A	HOGS COMPLETE	744		159
6B	HOGS FINISHING	33	23	
6C	HOGS PRODUCING WEANING PIGS	16		78
7A	SHEEP, FARM FLOCK			
7B	SHEEP, FEEDER LAMBS	2	4	
8	CHICKENS			
9	TURKEYS			
10	OTHER PRODUCTIVE LIVESTOCK	972	2517	353
11	MISCELLANEOUS LIVESTOCK EXPENSE	10592	33310	1465
12	FEED BOUGHT	2075	4931	1010
13	FERTILIZER	994	2170	497
14	CHEMICALS	1542	3575	732
15	OTHER CROP EXPENSE	1522	2422	1229
16	CUSTOM WORK HIRED	326	604	183
17	REPAIR + UPKEEP OF LIVESTOCK EQUIP.	303	731	214
18	REPAIR + UPKEEP OF FARM REAL ESTATE	1450	2338	936
19	GAS, OIL, GREASE BOUGHT (FARM SHARE)	2035	2846	1993
20	REPAIR + OPER OF MACH, TRACTOR, TRUCK, AUTO (F.S.)	967	2108	795
21	WAGES OF HIRED LABOR	1022	1632	744
22	PERSONAL PROPERTY + REAL ESTATE TAXES	1430	2927	2074
23	CASH RENT	638	1360	311
24	GENERAL FARM EXPENSE	97	138	60
25	TELEPHONE EXPENSE (FARM SHARE)	238	307	142
26	ELECTRICITY EXPENSE (FARM SHARE)	2898	6603	998
27	INTEREST EXPENSE	\$ 48957	123353	21154
28	TOTAL CASH OPERATING EXPENSE			
29	POWER, CROP AND GENERAL MACH BOUGHT (F.S.)	5809	6306	6888
30	LIVESTOCK EQUIPMENT BOUGHT	850	2412	92
31	NEW REAL ESTATE + IMPROVEMENTS	14570	34177	5764
32	TOTAL FARM PURCHASES (28) THRU (31) \$	70186	166248	33898
33	DECREASE IN FARM CAPITAL	213		776
34	INTEREST ON FARM CAPITAL	4901	11317	2710
35	UNPAID FAMILY LABOR	487	160	350
37	BOARD FURNISHED HIRED LABOR	53	109	41
38	TOTAL FARM EXPENSE (32) THRU (37) \$	75840	177834	37775
39	LABOR EARNINGS (OPR. SHARE) (6A/28) - (38) \$	18914	44828	885
40	RETURN TO CAPITAL AND FAMILY LABOR \$	24302	56305	3945

For the owner-operator, Table 2B and 6B will be the same except for cash rent, no charge for partners or other operators or return to capital and family labor is added.

Return to capital and family labor represents the amount available for debt retirement, living expense, and savings.

TABLE 6B - OPERATORS SHARE OF CASH EXPENSES - 1973

ITEMS		AVERAGE 63	HIGH 13	LOW 13
1	PURCHASE OF LIVESTOCK			
2	DAIRY COWS	\$ 643		2841
3	OTHER DAIRY CATTLE	1470		125
4	BEEF BREEDING CATTLE	2422	1422	1831
5	BEEF FEEDER CATTLE	14861	16831	8444
06A	HOGS COMPLETE	1809	5509	208
06B	HOGS FINISHING	1769	2818	1749
06C	HOGS PRODUCING WEANING PIGS	69	96	46
07A	SHEEP, FARM FLOCK	27	16	116
07B	SHEEP, FEEDER LAMBS			
8	CHICKENS	9		23
9	TURKEYS			
10	OTHER PRODUCTIVE LIVESTOCK	6		28
11	MISCELLANEOUS LIVESTOCK EXPENSE	1321	2349	863
12	FEED BOUGHT	13785	30064	6345
13	FERTILIZER	2465	3488	1884
14	CHEMICALS	913	1092	818
15	OTHER CROP EXPENSE	1565	2406	906
15A	IRRIGATION OPERATION COSTS	273	828	157
16	CUSTOM WORK HIRED	1402	1639	1106
17	REPAIR + UPKEEP OF LIVESTOCK EQUIPMENT	540	621	507
18	REPAIR + UPKEEP OF FARM REAL ESTATE	590	607	700
19	GAS, OIL, GREASE BOUGHT (FARM SHARE)	1728	2255	1261
20	REPAIR + OPER. OF MACH., TRACTOR, TRUCK, AUTO (F.S.)	2595	3378	1745
20A	REPAIR + UPKEEP - IRRIGATION EQUIPMENT	41	58	13
21	WAGES OF HIRED LABOR	1482	3113	1106
22	PERSONAL PROPERTY + REAL ESTATE TAXES	1011	1514	732
23	CASH RENT	1006	1917	208
24	GENERAL FARM EXPENSE	774	1672	543
25	TELEPHONE EXPENSE (FARM SHARE)	124	143	135
26	ELECTRICITY EXPENSE (FARM SHARE)	388	659	261
27	INTEREST EXPENSE	3766	4635	2501
28	TOTAL CASH OPERATING EXPENSE	\$ 58854	89130	37202
29	POWER, CROP AND GENERAL MACH. BOUGHT (FARM SHARE)	7621	8620	8198
29A	IRRIGATION EQUIPMENT BOUGHT	1354	5921	642
30	LIVESTOCK EQUIPMENT BOUGHT	2444	5950	1118
31	NEW REAL ESTATE + IMPROVEMENTS	5005	6879	10555
32	TOTAL FARM PURCHASES (28) THRU (31)	\$ 75278	116500	57715
33	DECREASE IN FARM CAPITAL			
34	INTEREST ON FARM CAPITAL	4752	9052	2451
35	UNPAID FAMILY LABOR	372	342	274
37	BOARD FURNISHED HIRED LABOR	24	8	32
38	TOTAL FARM EXPENSE (32) THRU (37)	\$ 80426	125902	60472
39	LABOR EARNINGS (OPERATORS SHARE) (6A/28)-(38)	\$ 31697	65134	6373
40	RETURN TO CAPITAL AND FAMILY LABOR	\$ 36821	74528	9098

For the owner-operator, Table 2B and 6B will be the same except for cash rent, no charge for partners or other operators or return to capital and family labor is added.

Return to capital and family labor represents the amount available for debt retirement, living expense, and savings.

(12)

TABLE 6B - OPERATORS SHARE OF CASH EXPENSES - 1974

ITEMS		AVERAGE 62	HIGH 12	LOW 12
1	PURCHASE OF LIVESTOCK			
2	DAIRY COWS	\$ 43		
3	OTHER DAIRY CATTLE	563	122	
4	BEEF BREEDING CATTLE	3685	3305	2637
5	BEEF FEEDER CATTLE	9423	6096	22032
06A	HOGS COMPLETE	626	1491	1158
06B	HOGS FINISHING	1823	774	4728
06C	HOGS PRODUCING WEANING PIGS	230	21	35
07A	SHEEP, FARM FLOCK	10		53
07B	SHEEP, FEEDER LAMBS			
8	CHICKENS	2	3	
9	TURKEYS			
10	OTHER PRODUCTIVE LIVESTOCK	28	33	29
11	MISCELLANEOUS LIVESTOCK EXPENSE	1721	2459	2013
12	FEED BOUGHT	17630	16516	25851
13	FERTILIZER	4582	4789	4738
14	CHEMICALS	1316	1188	1788
15	OTHER CROP EXPENSE	2273	2335	1708
15A	IRRIGATION OPERATION COSTS	756	1310	449
16	CUSTOM WORK HIRED	2138	2552	2478
17	REPAIR + UPKEEP OF LIVESTOCK EQUIP.	643	833	760
18	REPAIR + UPKEEP OF FARM REAL ESTATE	638	767	574
19	GAS, OIL, GREASE BOUGHT (FARM SHARE)	2523	2699	2731
20	REPAIR + OPER OF MACH. TRACTOR, TRUCK, AUTO (FS)	3218	3703	3423
20A	REPAIR + UPKEEP - IRRIGATION EQUIPMENT	87	169	41
21	WAGES OF HIRED LABOR	3046	4829	1521
22	PERSONAL PROPERTY + REAL ESTATE TAXES	1300	1798	1886
23	CASH RENT	2645	3176	2984
24	GENERAL FARM EXPENSE	1027	1322	808
25	TELEPHONE EXPENSE (FARM SHARE)	180	190	126
26	ELECTRICITY EXPENSE (FARM SHARE)	451	570	450
27	INTEREST EXPENSE	5682	6261	8269
28	TOTAL CASH OPERATING EXPENSE	\$ 68289	69311	93270
29	POWER, CROP AND GENERAL MACH BOUGHT (F.S.)	9266	12839	6128
29A	IRRIGATION EQUIPMENT BOUGHT	1994	1729	2834
30	LIVESTOCK EQUIPMENT BOUGHT	1341	1909	848
31	NEW REAL ESTATE + IMPROVEMENTS	4823	2099	2809
32	TOTAL FARM PURCHASES (28) THRU (31) \$	85713	87887	105889
33	DECREASE IN FARM CAPITAL	13227	7839	37382
34	INTEREST ON FARM CAPITAL	5675	6508	5038
35	UNPAID FAMILY LABOR	463	425	181
37	BOARD FURNISHED HIRED LABOR	47		169
38	TOTAL FARM EXPENSE (32) THRU (37) \$	105125	102659	148659
39	LABOR EARNINGS (OPER SHARE) (6A/28)-(38) \$	(-11)	30397	(-34494)
40	RETURN TO CAPITAL AND FAMILY LABOR	\$ 6127	37330	(-29275)

For the owner-operator, Table 2B and 6B will be the same except for cash rent, no charge for partners or other operators or return to capital and family labor is added.

Return to capital and family labor represents the amount available for debt retirement, living expense, and savings.

TABLE 6B - OPERATORS SHARE OF CASH EXPENSES - 1975

ITEMS		AVERAGE 62	HIGH 12	LOW 12
1	PURCHASE OF LIVESTOCK			
2	DAIRY COWS	\$ 73	275	
3	OTHER DAIRY CATTLE	574	198	2497
4	BEEF BREEDING CATTLE	770	264	1359
5	BEEF FEEDER CATTLE	7151	17869	1313
06A	HOGS COMPLETE	234	194	18
06B	HOGS FINISHING	1419		936
06C	HOGS PRODUCING WEANING PIGS	784	1579	42
07A	SHEEP, FARM FLOCK	30		154
07B	SHEEP, FEEDER LAMBS		1	
8	CHICKENS			
9	TURKEYS			
10	OTHER PRODUCTIVE LIVESTOCK	1973	3028	1661
11	MISCELLANEOUS LIVESTOCK EXPENSE	13993	19999	7743
12	FEED BOUGHT	7185	8846	11503
13	FERTILIZER	2406	2929	3511
14	CHEMICALS	3183	4780	3460
15	OTHER CROP EXPENSE	870	1227	1252
15A	IRRIGATION OPERATION COSTS	1867	2402	2168
16	CUSTOM WORK HIRED	522	810	372
17	REPAIR + UPKEEP OF LIVESTOCK EQUIP.	646	1520	476
18	REPAIR + UPKEEP OF FARM REAL ESTATE	2539	2985	2624
19	GAS, OIL, GREASE BOUGHT (FARM SHARE)	3146	3513	3188
20	REPAIR + OPER OF MACH, TRACTOR, TRUCK, AUTO (F.S.)	243	158	268
20A	REPAIR + UPKEEP - IRRIGATION EQUIPMENT	2190	1941	1619
21	WAGES OF HIRED LABOR	1531	2397	1498
22	PERSONAL PROPERTY + REAL ESTATE TAXES	2394	2206	3509
23	CASH RENT	1201	2312	926
24	GENERAL FARM EXPENSE	148	205	180
25	TELEPHONE EXPENSE (FARM SHARE)	580	880	410
26	ELECTRICITY EXPENSE (FARM SHARE)	7202	11719	9892
27	INTEREST EXPENSE	\$ 64854	94237	62579
28	TOTAL CASH OPERATING EXPENSE			
29	POWER, CROP AND GENERAL MACH BOUGHT (F.S.)	10520	14528	8263
29A	IRRIGATION EQUIPMENT BOUGHT	6147	3742	15093
30	LIVESTOCK EQUIPMENT BOUGHT	1639	2972	783
31	NEW REAL ESTATE + IMPROVEMENTS	7318	4572	5829
32	TOTAL FARM PURCHASES (28) THRU (31)	\$ 90478	120051	92547
33	DECREASE IN FARM CAPITAL	3226	2246	12573
34	INTEREST ON FARM CAPITAL	8101	9481	13303
35	UNPAID FAMILY LABOR	296	308	890
37	BOARD FURNISHED HIRED LABOR	17	9	18
38	TOTAL FARM EXPENSE (32) THRU (37)	\$ 102108	132095	119331
39	LABOR EARNINGS (OPER. SHARE) (6A/28)-(38)	\$ 23079	69667	(-18965)
40	RETURN TO CAPITAL AND FAMILY LABOR	\$ 31476	79456	(-4772)

For the owner-operator, Table 2B and 6B will be the same except for cash rent, no charge for partners or other operators or return to capital and family labor is added.

Return to capital and family labor represents the amount available for debt retirement, living expense, and savings.

TABLE 6B - OPERATORS SHARE OF CASH EXPENSES* - 1976

ITEMS		AVERAGE 81	HIGH 16	LOW 16
1	PURCHASE OF LIVESTOCK			
2	DAIRY COWS	\$ 266	807	64
3	OTHER DAIRY CATTLE	376	54	
4	BEEF BREEDING CATTLE	1298	2039	1977
5	BEEF FEEDER CATTLE	14278	17511	30668
6	HOGS COMPLETE & MIXED	302	348	376
7	HOGS FINISHING	1169		1993
8	HOGS PRODUCING WEANING PIGS	1109	821	1609
9	SHEEP, FARM FLOCK	2		
10	SHEEP, FEEDER LAMBS			
11	CHICKENS	3		
12	TURKEYS			
13	OTHER PRODUCTIVE LIVESTOCK	27		28
14	MISCELLANEOUS LIVESTOCK EXPENSE	2156	2990	2327
15	FEED BOUGHT	17951	26581	22991
16	FERTILIZER	7183	11130	9812
17	CHEMICALS	2336	2883	3045
18	OTHER CROP EXPENSES	3033	4609	3638
19	IRRIGATION OPERATION COST	1383	2635	1335
20	CUSTOM WORK OPERATOR COSTS, INCLUDING LABOR			
21	CUSTOM WORK HIRED	2402	3438	3523
22	REPAIR & UPKEEP OF LIVESTOCK EQUIPMENT	535	590	930
23	REPAIR & UPKEEP OF FARM REAL ESTATE	922	1292	1264
24	GAS, OIL, GREASE BOUGHT (FARM SHARE)	3107	3920	4208
25	REPAIR & OPERATION OF MACH, TRACTOR, TRUCK, AUTO/F.S.	3696	4576	5104
26	REPAIR & UPKEEP OF IRRIGATION EQUIPMENT	405	675	578
27	REPAIRS, CUSTOM WORK ENTERPRISE			
28	WAGES OF HIRED LABOR	3150	4090	6819
29	PERSONAL PROPERTY & REAL ESTATE TAXES	1749	1913	2417
30	CASH RENT	3112	2529	4912
31	GENERAL FARM EXPENSES	1529	1298	3134
32	TELEPHONE EXPENSE (FARM SHARE)	232	255	428
33	ELECTRICITY EXPENSE (FARM SHARE)	909	1080	1168
34	INTEREST EXPENSE	6415	8117	8730
35	TOTAL CASH OPERATING EXPENSE	\$ 81036	106181	123076
36	POWER, CROP & GENERAL MACH. BOUGHT (FARM SHARE)	9348	13578	14202
37	IRRIGATION EQUIPMENT BOUGHT	7627	14189	10831
38	CUSTOM WORK ENTERPRISE EQUIPMENT BOUGHT			
39	LIVESTOCK EQUIPMENT BOUGHT	1270	1536	2361
40	NEW REAL ESTATE & IMPROVEMENTS	14484	27265	26730
41	TOTAL FARM PURCHASES (35) THRU (40)	\$ 113765	162749	177200
42	DECREASE IN FARM CAPITAL	3641	881	407
43	INTEREST ON FARM CAPITAL (EQUITY)	7644	11469	11786
44	UNPAID FAMILY LABOR	390	247	150
45	BOARD FURNISHED HIRED LABOR	46	11	59
46	TOTAL FARM EXPENSE (41) THRU (45)	\$ 125486	175357	189602
47	LABOR EARNINGS (OPER. SHARE) (6A/40)-(46)	\$ 8107	42328	(-21282)
48	RETURN TO CAP. & FAM. LABOR (47)+(44)+(43)	\$ 16141	54044	(-9346)

TABLE 6B - OPERATORS SHARE OF CASH EXPENSES* - 1977

ITEMS		AVERAGE 109	HIGH 22	LOW 22
1	PURCHASE OF LIVESTOCK	\$ 273		52
2	DAIRY COWS	245	790	362
3	OTHER DAIRY CATTLE	1451	583	3670
4	BEEF BREEDING CATTLE	15466	24212	6324
5	BEEF FEEDER CATTLE	334	611	
6	HOGS COMPLETE	1070	555	1265
7	HOGS FINISHING	776	797	580
8	HOGS PRODUCING WEANING PIGS	34		
9	SHEEP, FARM FLOCK			
10	SHEEP, FEEDER LAMBS	2		10
11	CHICKENS			
12	TURKEYS	26		130
13	OTHER PRODUCTIVE LIVESTOCK	2082	2881	2430
14	MISCELLANEOUS LIVESTOCK EXPENSE	15857	29747	11372
15	FEED BOUGHT	6917	9425	10142
16	FERTILIZER	2546	3600	3931
17	CHEMICALS	3763	4605	5921
18	OTHER CROP EXPENSE	1107	1422	1741
19	IRRIGATION OPERATION COST	4		10
20	CUSTOM WORK OPERATOR COSTS, INCLUDING LABOR	2164	2380	4056
21	CUSTOM WORK HIRED	510	651	818
22	REPAIR & UPKEEP OF LIVESTOCK EQUIPMENT	772	1615	708
23	REPAIR & UPKEEP OF FARM REAL ESTATE	3039	3804	3431
24	GAS, OIL, GREASE BOUGHT (FARM SHARE)	3760	4608	5053
25	REPAIR & OPER. OF MACH., TRACTOR, TRUCK, AUTO(FS)	250	385	450
26	REPAIR & UPKEEP OF IRRIGATION EQUIPMENT	4		11
27	REPAIRS, CUSTOM WORK ENTERPRISE	2663	4972	5154
28	WAGES OF HIRED LABOR	1649	1653	2796
29	PERSONAL PROPERTY & REAL ESTATE TAXES	3284	4112	4929
30	CASH RENT	1557	1777	2949
31	GENERAL FARM EXPENSES	208	223	335
32	TELEPHONE EXPENSE (FARM SHARE)	876	1301	1161
33	ELECTRICITY EXPENSE (FARM SHARE)	8179	9030	12430
34	INTEREST EXPENSE	\$ 80868	115739	92221
35	TOTAL CASH OPERATING EXPENSE			8049
36	POWER, CROP & GEN. MACH. BOUGHT (FARM SHARE)	7868	11225	7305
37	IRRIGATION EQUIPMENT BOUGHT	4906	6773	182
38	CUSTOM WORK ENTERPRISE EQUIPMENT BOUGHT	102		1265
39	LIVESTOCK EQUIPMENT BOUGHT	1941	3168	12749
40	NEW REAL ESTATE & IMPROVEMENTS	11803	14081	121771
41	TOTAL FARM PURCHASES (35) THRU (40)	\$ 107488	150985	
42	DECREASE IN FARM CAPITAL	3502		11346
43	INTEREST ON FARM CAPITAL (EQUITY)	5878	8489	10239
44	UNPAID FAMILY LABOR	324	360	466
45	BOARD FURNISHED HIRED LABOR	34	70	45
46	TOTAL FARM EXPENSE (41) THRU (45)	\$ 117226	159905	143867
47	RETURN TO OPERATOR LABOR & MGMT. (OPERATORS SHARE)(6A/40) - (46)	\$ 11017	43556	(-21405)
48	RETURN TO CAP. & FAM. LABOR (47)+(44)+(43)	\$ 17219	52405	(-10700)

TABLE 6B - OPERATOR'S SHARE OF CASH EXPENSES* - 1978

ITEMS		AVERAGE 115	HIGH 23	LOW 23
1	PURCHASE OF LIVESTOCK	\$ 219	96	
2	DAIRY COWS	45	100	
3	OTHER DAIRY CATTLE	2645	658	2222
4	BEEF BREEDING CATTLE	16229	33398	6067
5	BEEF FEEDER CATTLE	461	845	135
6	HOGS COMPLETE	2169	486	80
7	HOGS FINISHING	1728	2519	2728
8	HOGS PRODUCING WEANING PIGS	40	34	31
9	SHEEP, FARM FLOCK			
10	SHEEP, FEEDER LAMBS	3		
11	CHICKENS			
12	TURKEYS	23		22
13	OTHER PRODUCTIVE LIVESTOCK	2673	5900	1292
14	MISCELLANEOUS LIVESTOCK EXPENSE	15787	19451	13557
15	FEED BOUGHT	5586	9183	3771
16	FERTILIZER	2546	3800	2337
17	CHEMICALS	3982	6590	2557
18	OTHER CROP EXPENSE	997	2297	356
19	IRRIGATION OPERATION COST	2		4
20	CUSTOM WORK OPERATOR COSTS, INCLUDING LABOR	2102	2087	1197
21	CUSTOM WORK HIRED	696	1117	501
22	REPAIR & UPKEEP OF LIVESTOCK EQUIPMENT	792	1264	483
23	REPAIR & UPKEEP OF FARM REAL ESTATE	3151	4313	2935
24	GAS, OIL, GREASE BOUGHT (FARM SHARE)	4350	5558	3859
25	REPAIR & OPER.-MACH., TRACTOR, TRUCK, AUTO (F.S.)	294	303	201
26	REPAIR & UPKEEP OF IRRIGATION EQUIPMENT	5		14
27	REPAIRS, CUSTOM WORK ENTERPRISE	2778	3961	2217
28	WAGES OF HIRED LABOR	1204	2018	568
29	PERSONAL PROPERTY & REAL ESTATE TAXES	4044	7458	970
30	CASH RENT	1721	2144	1364
31	GENERAL FARM EXPENSES	239	338	189
32	TELEPHONE EXPENSE (FARM SHARE)	971	1570	764
33	ELECTRICITY EXPENSE (FARM SHARE)	8596	15166	3446
34	INTEREST EXPENSE	\$ 86078	132654	53867
35	TOTAL CASH OPERATING EXPENSE	13975	17569	13701
36	POWER, CROP & GEN. MACH. BOUGHT (FARM SHARE)	1288	1187	2608
37	IRRIGATION EQUIPMENT BOUGHT	7		17
38	CUSTOM WORK ENTERPRISE EQUIPMENT BOUGHT	2463	4471	765
39	LIVESTOCK EQUIPMENT BOUGHT	24089	17461	12983
40	NEW REAL ESTATE & IMPROVEMENTS	127900	173342	83941
41	TOTAL FARM PURCHASES (35) THRU (40)	\$ 838	727	3355
42	DECREASE IN FARM CAPITAL	10194	14745	9062
43	INTEREST ON FARM CAPITAL (EQUITY)	557	320	555
44	UNPAID FAMILY LABOR	40	9	103
45	BOARD FURNISHED HIRED LABOR	\$ 139529	189143	97016
46	TOTAL FARM EXPENSE (41) THRU (45)			
47	RETURN TO OPERATOR LABOR & MANAGEMENT (OPERATOR'S SHARE)(6A/40)-(46)	\$ 37547	103938	1644
48	RETURN TO CAP. & FAM. LABOR (47)+(44)+(43)	\$ 48298	119003	11261

TABLE 6B - OPERATOR'S SHARE OF CASH EXPENSES* - 1979

ITEMS		AVERAGE 110	HIGH 22	LOW 22
1	PURCHASE OF LIVESTOCK	\$ 125	588	
2	DAIRY COWS	283	851	
3	OTHER DAIRY CATTLE	2298	975	5419
4	BEEF BREEDING CATTLE	21351	34481	30090
5	BEEF FEEDER CATTLE	560	447	328
6	HOGS COMPLETE	3748	1621	7260
7	HOGS FINISHING	1047	1159	695
8	HOGS PRODUCING WEANING PIGS	14		
9	SHEEP, FARM FLOCK			
10	SHEEP, FEEDER LAMBS	7	27	8
11	CHICKENS			
12	TURKEYS			
13	OTHER PRODUCTIVE LIVESTOCK	2470	3711	1818
14	MISCELLANEOUS LIVESTOCK EXPENSE	16937	26133	20703
15	FEED BOUGHT	6356	8708	5984
16	FERTILIZER	2492	2609	3521
17	CHEMICALS	4473	5563	4188
18	OTHER CROP EXPENSE	1512	2171	1433
19	IRRIGATION OPERATION COST	38		
20	CUSTOM WORK OPERATOR COSTS, INCLUDING LABOR	2802	3574	3178
21	CUSTOM WORK HIRED	897	1202	1043
22	REPAIR & UPKEEP OF LIVESTOCK EQUIPMENT	1094	1179	1946
23	REPAIR & UPKEEP OF FARM REAL ESTATE	4592	5744	5232
24	GAS, OIL, GREASE BOUGHT (FARM SHARE)	5122	6005	5908
25	REPAIR & OPER. MACH., TRACTOR, TRUCK, AUTO (F.S.)	217	222	147
26	REPAIR & UPKEEP OF IRRIGATION EQUIPMENT	2		
27	REPAIRS, CUSTOM WORK ENTERPRISE	2578	2802	3688
28	WAGES OF HIRED LABOR	1466	1348	2123
29	PERSONAL PROPERTY & REAL ESTATE TAXES	5313	7716	5503
30	CASH RENT	2351	2761	3695
31	GENERAL FARM EXPENSES	271	266	356
32	TELEPHONE EXPENSE (FARM SHARE)	1020	1419	1040
33	ELECTRICITY EXPENSE	9743	9705	11792
34	INTEREST EXPENSE	\$ 101179	132987	127098
35	TOTAL CASH OPERATING EXPENSE			
36	POWER, CROP & GEN. MACH. BOUGHT (FARM SHARE)	17002	20440	17192
37	IRRIGATION EQUIPMENT BOUGHT	2831	4614	1697
38	CUSTOM WORK ENTERPRISE EQUIPMENT BOUGHT	32		
39	LIVESTOCK EQUIPMENT BOUGHT	3239	5301	2433
40	NEW REAL ESTATE & IMPROVEMENTS	19611	21653	14835
41	TOTAL FARM PURCHASES (35) THRU (40)	\$ 143894	184995	163255
42	DECREASE IN FARM CAPITAL	2681		7654
43	INTEREST ON FARM CAPITAL (EQUITY)	13372	15894	17918
44	UNPAID FAMILY LABOR	623	479	862
45	BOARD FURNISHED HIRED LABOR	19	9	25
46	TOTAL FARM EXPENSE (41) THRU (45)	\$ 160589	201377	189714
47	RETURN TO OPERATOR LABOR & MANAGEMENT (OPERATOR'S SHARE) (6A/40) minus (46)	\$ 16643	63008	(-27908)
48	RETURN TO CAP. & FAM. LABOR (47)+(44)+(43)	\$ 30638	79381	(-9218)

TABLE 6B - OPERATOR'S SHARE OF CASH EXPENSES* - 1980

ITEMS		AVERAGE 116	HIGH 23	LOW 23
1	PURCHASE OF LIVESTOCK			
2	DAIRY COWS	\$ 5		
3	OTHER DAIRY CATTLE	320	1404	90
4	BEEF BREEDING CATTLE	2000	5240	616
5	BEEF FEEDER CATTLE	22974	3802	72496
6	HOGS COMPLETE	468	232	1471
7	HOGS FINISHING	3315	6583	1608
8	HOGS PRODUCING WEANING PIGS	1128	1084	2490
9	SHEEP, FARM FLOCK	27		125
10	SHEEP, FEEDER LAMBS	1		
11	CHICKENS			
12	TURKEYS			
13	OTHER PRODUCTIVE LIVESTOCK	3		
14	MISCELLANEOUS LIVESTOCK EXPENSE	2498	4123	3155
15	FEED BOUGHT	17738	21711	22477
16	FERTILIZER	8503	11061	12788
17	CHEMICALS	3719	5463	4500
18	OTHER CROP EXPENSE	5028	6663	5827
19	IRRIGATION OPERATION COST	3059	4865	3499
20	CUSTOM WORK OPERATOR COSTS, INCLUDING LABOR	558		2391
21	CUSTOM WORK HIRED	2449	3037	2767
22	REPAIR & UPKEEP OF LIVESTOCK EQUIPMENT	735	674	934
23	REPAIR & UPKEEP OF FARM REAL ESTATE	897	1067	1202
24	GAS, OIL, GREASE BOUGHT (FARM SHARE)	5952	7434	8303
25	REPAIR & OPERATION - MACHINERY, TRACTOR, TRUCK, AUTO (F.S.)	5089	6658	7467
26	REPAIR & UPKEEP OF IRRIGATION EQUIPMENT	596	590	1342
27	REPAIRS, CUSTOM WORK ENTERPRISE	232		790
28	WAGES OF HIRED LABOR	3581	8254	5826
29	PERSONAL PROPERTY & REAL ESTATE TAXES	1466	1802	1672
30	CASH RENT	6223	7754	10072
31	GENERAL FARM EXPENSES	2448	2056	4903
32	TELEPHONE EXPENSE (FARM SHARE)	290	335	472
33	ELECTRICITY EXPENSE (FARM SHARE)	1088	1684	1502
34	INTEREST ACTUALLY PAID	14856	19201	23175
35	TOTAL CASH OPERATING EXPENSE	\$ 117246	132777	203960
36	POWER, CROP & GENERAL MACHINERY BOUGHT (FARM SHARE)	11547	16522	13462
37	IRRIGATION EQUIPMENT BOUGHT	2011	3914	1642
38	CUSTOM WORK ENTERPRISE EQUIPMENT BOUGHT	363		
39	LIVESTOCK EQUIPMENT BOUGHT	2534	4628	1823
40	NEW REAL ESTATE & IMPROVEMENTS	15857	12197	36207
41	TOTAL FARM PURCHASES (35) THRU (40)	\$ 149558	170038	257094
42	DECREASE IN FARM CAPITAL	5217	447	22550
43	INTEREST ON FARM CAPITAL (MINUS LINE 34)	6962	8894	5334
44	BOARD FURNISHED HIRED LABOR	932	699	1846
45	TOTAL FARM EXPENSE (41) THRU (45)	\$ 162705	180173	286830
46	RETURN TO OPERATOR LABOR & MANAGEMENT (O.S.) (6A/40)-(46)	\$ 17461	74558	(-34222)
47	RETURN TO CAPITAL & FAMILY LABOR (47) + (44) + (43)	\$ 25355	84145	(-27042)

TABLE 6B - OPERATOR'S SHARE OF CASH EXPENSES* - 1981

ITEMS		AVERAGE 142	HIGH 28	LOW 28
1	PURCHASE OF LIVESTOCK			
2	DAIRY COWS	\$ 40	58	
3	OTHER DAIRY CATTLE	317	668	
4	BEEF BREEDING CATTLE	1897	1178	647
5	BEEF FEEDER CATTLE	17523	55699	23251
6	HOGS COMPLETE	234	632	138
7	HOGS FINISHING	3317	1438	6970
8	HOGS PRODUCING WEANING PIGS	814	312	714
9	SHEEP, FARM FLOCK	70	14	
10	SHEEP, FEEDER LAMBS			
11	CHICKENS	3		
12	TURKEYS			
13	OTHER PRODUCTIVE LIVESTOCK	31		
14	MISCELLANEOUS LIVESTOCK EXPENSE	2527	2492	2641
15	FEED BOUGHT	18447	25136	20817
16	FERTILIZER	8349	9645	12564
17	CHEMICALS	4644	6330	6092
18	OTHER CROP EXPENSE	6471	8637	8612
19	IRRIGATION OPERATION COST	2071	2348	3805
20	CUSTOM WORK OPERATING COSTS, INCLUDING LABOR	486	652	1547
21	CUSTOM WORK HIRED	3322	3354	3592
22	REPAIR & UPKEEP OF LIVESTOCK EQUIPMENT	718	876	626
23	REPAIR & UPKEEP OF FARM REAL ESTATE	942	470	1383
24	GAS, OIL, GREASE BOUGHT (FARM SHARE)	6186	6087	7859
25	REPAIR & OPERATION - MACHINERY, TRACTOR, TRUCK, AUTO (F.S.)	5010	4899	6451
26	REPAIR & UPKEEP OF IRRIGATION EQUIPMENT	538	605	743
27	REPAIRS, CUSTOM WORK ENTERPRISE	131		486
28	WAGES OF HIRED LABOR	3439	2821	3596
29	PERSONAL PROPERTY & REAL ESTATE TAXES	1637	1438	2361
30	CASH RENT	6491	7356	10519
31	GENERAL FARM EXPENSES	3359	3884	5180
32	TELEPHONE EXPENSE (FARM SHARE)	307	324	430
33	ELECTRICITY EXPENSE (FARM SHARE)	1019	1062	1174
34	INTEREST ACTUALLY PAID	18411	21376	24748
35	TOTAL CASH OPERATING EXPENSE	\$ 118751	169791	156946
36	POWER, CROP & GENERAL MACHINERY BOUGHT (FARM SHARE)	12341	14082	16094
37	IRRIGATION EQUIPMENT BOUGHT	2451	3807	4367
38	CUSTOM WORK ENTERPRISE EQUIPMENT BOUGHT	390	46	643
39	LIVESTOCK EQUIPMENT BOUGHT	1827	1594	993
40	NEW REAL ESTATE - BUILDINGS AND IMPROVEMENTS	3481	2038	9419
40A	NEW REAL ESTATE - LAND	7482	11614	11510
41	TOTAL FARM PURCHASES (35) THRU (40A)	\$ 146723	202972	199972
42	DECREASE IN FARM CAPITAL	11963	4057	36009
43	INTEREST ON FARM CAPITAL (7% OPPORTUNITY CHG)(MINUS LINE 34)	5401	641	11259
44	UNPAID FAMILY LABOR	1083	911	787
45	BOARD FURNISHED HIRED LABOR	52	38	80
46	TOTAL FARM EXPENSE (41) THRU (45)	\$ 165222	208619	248107
47	RETURN TO OPERATOR LABOR & MANAGEMENT (O.S.) (6A/40)-(46)	\$ (-1003)	93902	(-49787)
48	RETURN TO CAPITAL & FAMILY LABOR (47)+(44)+(43)	\$ 5481	95454	(-37741)

TABLE 6B - OPERATOR'S SHARE OF CASH EXPENSES* - 1982

ITEMS		AVERAGE 157	HIGH 31	LOW 31
1	PURCHASE OF LIVESTOCK	\$ 357		733
2	DAIRY COWS	355	23	1623
3	OTHER DAIRY CATTLE	2020	1126	2890
4	BEEF BREEDING CATTLE	10805	5956	10545
5	BEEF FEEDER CATTLE	296	263	19
6	HOGS COMPLETE	4818	5673	5667
7	HOGS FINISHING	717	1799	431
8	HOGS PRODUCING WEANING PIGS	16	60	
9	SHEEP, FARM FLOCK			
10	SHEEP, FEEDER LAMBS	5	22	
11	CHICKENS			
12	TURKEYS			
13	OTHER PRODUCTIVE LIVESTOCK	3009	3548	2779
14	MISCELLANEOUS LIVESTOCK EXPENSE	17534	27282	16142
15	FEED BOUGHT	7363	6871	10223
16	FERTILIZER	4449	4507	6428
17	CHEMICALS	7938	9728	10338
18	OTHER CROP EXPENSE	1368	1554	3152
19	IRRIGATION OPERATION COST	1065	297	1996
20	CUSTOM WORK OPERATING COSTS, INCLUDING LABOR	3067	2907	3724
21	CUSTOM WORK HIRED	729	1164	827
22	REPAIR & UPKEEP OF LIVESTOCK EQUIPMENT	1106	1725	1596
23	REPAIR & UPKEEP OF FARM REAL ESTATE	6068	5810	7619
24	GAS, OIL, GREASE BOUGHT (FARM SHARE)	6562	5511	9440
25	REPAIR & OPERATION - MACHINERY, TRACTOR, TRUCK, AUTO (F.S.)	407	568	195
26	REPAIR & UPKEEP OF IRRIGATION EQUIPMENT	149	274	135
27	REPAIRS, CUSTOM WORK ENTERPRISE	3878	3046	4641
28	WAGES OF HIRED LABOR	1858	1537	2873
29	PERSONAL PROPERTY & REAL ESTATE TAXES	7319	7776	11380
30	CASH RENT	3559	2893	5808
31	GENERAL FARM EXPENSES	350	313	379
32	TELEPHONE EXPENSE (FARM SHARE)	1270	1303	1708
33	ELECTRICITY EXPENSE (FARM SHARE)	19804	19746	25413
34	INTEREST ACTUALLY PAID	\$ 118241	123286	148704
35	TOTAL CASH OPERATING EXPENSE			
36	POWER, CROP & GENERAL MACHINERY BOUGHT (FARM SHARE)	13256	16988	14169
37	IRRIGATION EQUIPMENT BOUGHT	1280	1415	3038
38	CUSTOM WORK ENTERPRISE EQUIPMENT BOUGHT	425	1501	99
39	LIVESTOCK EQUIPMENT BOUGHT	1540	1939	2029
40	NEW REAL ESTATE - BUILDINGS AND IMPROVEMENTS	4278	5092	6653
40A	NEW REAL ESTATE - BARE LAND	7782	8889	11258
41	TOTAL FARM PURCHASES (35) THRU (40A)	\$ 146802	159110	185950
42	DECREASE IN FARM CAPITAL	12111	670	31195
43	INTEREST ON FARM CAPITAL (7% OPPORTUNITY CHG)(MINUS LINE 34)	5292	2287	16133
44	UNPAID FAMILY LABOR	2368	1369	4845
45	BOARD FURNISHED HIRED LABOR	81	111	76
46	TOTAL FARM EXPENSE (41) THRU (45)	\$ 166654	163547	238199
47	RETURN TO OPERATOR LABOR & MANAGEMENT (Q.S.) (6A/40)-(46)	\$ 1669	54823	(-51984)
48	RETURN TO CAPITAL & FAMILY LABOR (47) + (44) + (43)	\$ 9329	58479	(-31006)

TABLE 6B - OPERATOR'S SHARE OF CASH EXPENSES* - 1983

ITEMS		AVERAGE 139	HIGH 28	LOW 28
1	PURCHASE OF LIVESTOCK	\$ 74		167
2	DAIRY COWS	20		45
3	OTHER DAIRY CATTLE	2436	1391	3906
4	BEEF BREEDING CATTLE	18341	33832	34446
5	BEEF FEEDER CATTLE	710	398	2521
6	HOGS COMPLETE	2446	5136	417
7	HOGS FINISHING	791	246	1781
8	HOGS PRODUCING WEANING PIGS	13	11	
9	SHEEP, FARM FLOCK			
10	SHEEP, FEEDER LAMBS			
11	CHICKENS	1		
12	TURKEYS	179	201	14
13	OTHER PRODUCTIVE LIVESTOCK	3359	4036	5393
14	MISCELLANEOUS LIVESTOCK EXPENSE	22095	33003	25071
15	FEED BOUGHT	5733	6676	9344
16	FERTILIZER	3594	4144	5320
17	CHEMICALS	6632	9135	9354
18	OTHER CROP EXPENSE	2234	3181	3240
19	IRRIGATION OPERATION COST	948	2147	14
20	CUSTOM WORK OPERATING COSTS, INCLUDING LABOR	3185	3524	5212
21	CUSTOM WORK HIRED	941	1411	1127
22	REPAIR & UPKEEP OF LIVESTOCK EQUIPMENT	1403	1874	1997
23	REPAIR & UPKEEP OF FARM REAL ESTATE	6252	7343	8290
24	GAS, OIL, GREASE BOUGHT (FARM SHARE)	6702	8456	9739
25	REPAIR & OPERATION - MACHINERY, TRACTOR, TRUCK, AUTO (F.S.)	319	216	925
26	REPAIR & UPKEEP OF IRRIGATION EQUIPMENT	79	208	
27	REPAIRS, CUSTOM WORK ENTERPRISE	5025	6653	7693
28	WAGES OF HIRED LABOR	1858	2323	3316
29	PERSONAL PROPERTY & REAL ESTATE TAXES	6812	8989	6620
30	CASH RENT	3230	3122	5624
31	GENERAL FARM EXPENSES	407	438	474
32	TELEPHONE EXPENSE (FARM SHARE)	1436	1681	2078
33	ELECTRICITY EXPENSE (FARM SHARE)	20753	20926	41736
34	INTEREST ACTUALLY PAID			
35	TOTAL CASH OPERATING EXPENSE	\$ 128008	170701	195864
36	POWER, CROP & GENERAL MACHINERY BOUGHT (FARM SHARE)	9215	9462	8273
37	IRRIGATION EQUIPMENT BOUGHT	513	417	1985
38	CUSTOM WORK ENTERPRISE EQUIPMENT BOUGHT	20		
39	LIVESTOCK EQUIPMENT BOUGHT	2136	2952	4191
40	NEW REAL ESTATE - BUILDINGS AND IMPROVEMENTS	2855	5758	2435
40A	NEW REAL ESTATE - BARE LAND	12080	8727	13541
41	TOTAL FARM PURCHASES (35) THRU (40A)	\$ 154827	198017	226289
42	DECREASE IN FARM CAPITAL	24262	27466	46485
43	INTEREST ON FARM CAPITAL (7% OPPORT. CHG)(MINUS LINE 34)	4513	10800	6107
44	UNPAID FAMILY LABOR	1133	870	1276
45	BOARD FURNISHED HIRED LABOR	169	50	668
46	TOTAL FARM EXPENSE (41) THRU (45)	\$ 184904	237203	280825
47	RETURN TO OPERATOR LABOR & MANAGEMENT (O.S.)(6A/40)-(46)	\$ (-4543)	50421	(-68915)
48	RETURN TO CAPITAL & FAMILY LABOR (43) + (44) + (47)	\$ 1103	62091	(-61532)

APPENDIX F

Table Eight through 18: Differences in
Production and Prices on High
and Low Income Farms

TABLE 8

YIELD PER ACRE AND VALUE PER UNIT OF CORN FOR GRAIN
PRODUCED ON HIGH AND LOW INCOME FARMS, 1971 THROUGH 1983

Year	High Income Farms		Low Income Farms	
	Yield (bu. per acre)	Value per unit (bu.)	Yield (bu. per acre)	Value per unit (bu.)
1971	90.2	1.19	41.6	1.20
1972	109.8	1.27	76.4	1.27
1973	92.0	2.00	63.2	2.02
1974	39.1	3.29	17.6	3.30
1975	65.1	2.50	40.1	2.50
1976	59.1	2.25	29.1	2.25
1977	92.2	1.75	58.7	1.72
1978	104.6	2.00	76.3	2.21
1979	114.3	2.30	68.4	2.29
1980	70.9	3.62	30.7	3.00
1981	114.1	2.40	58.9	2.18
1982	123.9	2.39	61.1	2.35
1983	91.4	3.20	41.9	3.11

Taken from Table entitled "Corn For Grain" of each annual report, 1971 through 1983.

TABLE 9

YIELD PER ACRE AND VALUE PER UNIT OF IRRIGATED CORN FOR
GRAIN PRODUCED ON HIGH AND LOW INCOME FARMS, 1971 THROUGH
1983

Year	High Income Farms		Low Income Farms	
	Yield (bu. per acre)	Value per unit (bu.)	Yield (bu. per acre)	Value per unit (bu.)
1971	141.0	1.20	82.5	1.19
1972	133.3	1.27	97.9	1.27
1973	120.3	2.00	94.1	2.00
1974	122.2	3.30	87.5	3.27
1975	122.3	2.49	90.3	2.50
1976	126.6	2.25	90.5	2.25
1977	128.9	1.75	99.7	1.76
1978	144.2	2.01	109.5	2.03
1979	168.7	2.30	104.7	2.30
1980	128.0	3.00	71.8	3.00
1981	149.1	2.58	102.5	2.40
1982	133.6	2.58	102.2	2.38
1983	134.1	3.18	79.9	3.14

Taken from Table entitled "Irrigated Corn For Grain" from
each annual report, 1971 through 1983.

TABLE 10

YIELD PER ACRE AND VALUE PER UNIT OF WINTER WHEAT PRODUCED
ON HIGH AND LOW INCOME FARMS, 1971 THROUGH 1983

Year	High Income Farms		Low Income Farms	
	Yield (bu. per acre)	Value per unit (bu.)	Yield (bu. per acre)	Value per unit (bu.)
1971	48.2	1.27	33.6	1.25
1972	47.6	1.50	32.9	1.50
1973	44.2	3.00	27.9	3.00
1974	40.5	4.07	22.1	4.09
1975	39.3	3.50	25.9	3.50
1976	42.5	3.10	28.6	3.10
1977	38.1	2.00	24.1	1.92
1978	36.2	2.60	21.0	2.60
1979	37.1	3.52	31.3	3.50
1980	53.9	3.65	12.2	3.67
1981	55.1	3.71	27.9	2.91
1982	41.5	3.48	17.0	3.10
1983	50.6	3.31	26.3	3.32

Taken from Table entitled "Winter Wheat" from each annual report, 1971 through 1983.

TABLE 11

YIELD PER ACRE AND VALUE PER UNIT OF GRAIN SORGHUM PRODUCED
ON HIGH AND LOW INCOME FARMS, 1971 THROUGH 1983

Year	High Income Farms		Low Income Farms	
	Yield (bu. per acre)	Value per unit (bu.)	Yield (bu. per acre)	Value per unit (bu.)
1971	42.74	1.90	25.68	1.90
1972	54.60	1.96	35.47	2.07
1973	49.3	3.20	35.7	3.20
1974	24.9	5.47	9.0	5.44
1975	42.6	4.25	28.4	4.25
1976	42.9	3.75	26.7	3.75
1977	54.3	2.91	35.7	2.90
1978	61.0	3.06	40.2	3.05
1979	69.4	3.75	33.7	3.73
1980	54.0	5.25	25.5	5.25
1981	65.9	3.74	27.1	3.75
1982	56.7	3.85	25.0	3.72
1983	48.7	4.62	24.9	5.00

Taken from Table entitled "Sorghum Grain" from each annual report, 1971 through 1983.

TABLE 12

YIELD PER ACRE AND VALUE PER UNIT OF IRRIGATED GRAIN
SORGHUM ON HIGH AND LOW INCOME FARMS, 1971 THROUGH 1983

Year	High Income Farms		Low Income Farms	
	Yield (bu. per acre)	Value per unit (bu.)	Yield (bu. per acre)	Value per unit (bu.)
1971	NA	NA	NA	NA
1972	NA	NA	NA	NA
1973	NA	NA	NA	NA
1974	NA	NA	NA	NA
1975	NA	NA	NA	NA
1976	NA	NA	NA	NA
1977	65.1	2.90	40.6	2.90
1978	62.8	3.05	47.2	3.05
1979	NA	NA	NA	NA
1980	61.2	5.25	45.5	5.25
1981	65.3	3.75	50.2	3.75
1982	NA	NA	NA	NA
1983	NA	NA	NA	NA

Taken from Table entitled "Irrigated Sorghum Grain" from
each annual report, 1971 through 1983.

TABLE 13
YIELD PER ACRE AND VALUE PER UNIT OF SOYBEANS PRODUCED ON
HIGH AND LOW INCOME FARMS, 1971 THROUGH 1983

Year	High Income Farms		Low Income Farms	
	Yield (bu. per acre)	Value per unit (bu.)	Yield (bu. per acre)	Value per unit (bu.)
1971	17.7	2.85	8.3	2.85
1972	40.2	3.20	29.9	3.20
1973	32.4	5.25	24.7	5.25
1974	28.9	7.42	19.8	7.57
1975	33.8	4.83	22.2	5.00
1976	22.0	6.10	13.6	6.10
1977	43.8	5.00	28.6	5.00
1978	41.4	6.10	28.9	6.10
1979	43.6	6.21	22.2	6.25
1980	40.0	7.83	17.0	7.69
1981	64.7	5.77	24.5	5.24
1982	57.3	5.30	25.8	5.24
1983	36.1	7.98	15.6	7.94

Taken from Table entitled "Soybeans" from each annual report,
1971 through 1983.

TABLE 14

YIELD PER ACRE AND VALUE PER UNIT OF IRRIGATED SOYBEANS
PRODUCED ON HIGH AND LOW INCOME FARMS, 1971 THROUGH 1983

Year	High Income Farms		Low Income Farms	
	Yield (bu. per acre)	Value per unit (bu.)	Yield (bu. per acre)	Value per unit (bu.)
1971	NA	NA	NA	NA
1972	NA	NA	NA	NA
1973	44.8	5.25	11.2	5.25
1974	NA	NA	NA	NA
1975	NA	NA	NA	NA
1976	NA	NA	NA	NA
1977	48.5	5.00	38.8	5.00
1978	45.0	6.10	31.0	6.10
1979	45.5	6.25	30.6	6.25
1980	47.8	7.63	34.7	7.70
1981	55.8	5.75	34.6	5.75
1982	88.1	5.29	35.1	5.23
1983	47.9	7.99	28.3	7.54

Taken from Table entitled "Irrigated Soybeans" from each annual report, 1971 through 1983.

TABLE 15

PRICE RECEIVED PER CWT SOLD AND RETURN FOR \$100 FEED FED FOR
COMPLETE HOG ENTERPRISES ON HIGH AND LOW INCOME FARMS,
1971 THROUGH 1983

Year	High Income Farms		Low Income Farms	
	Price Received per cwt Sold	Return for \$100 Feed Fed	Price Received per cwt Sold	Return for \$100 Feed Fed
1971	20.74	184.04	17.22	119.37
1972	31.36	264.17	25.69	186.73
1973	42.79	276.03	39.38	165.58
1974	36.49	151.62	33.51	64.92
1975	NA	NA	NA	NA
1976	43.26	194.62	42.24	143.70
1977	41.01	194.22	39.01	144.26
1978	51.74	322.52	48.79	172.25
1979	44.45	173.36	41.00	102.31
1980	41.84	174.25	38.77	112.60
1981	47.27	169.73	44.21	140.10
1982	57.98	261.13	61.04	167.05
1983	51.11	174.01	47.26	119.07

Taken from Table entitled "Complete Hog Enterprises" from
each annual report, 1971 through 1983.

TABLE 16

EFFECTIVE AVERAGE DAILY GAIN AND PRICE RECEIVED PER CWT
FOR HOG FINISHING ENTERPRISES ON HIGH AND LOW INCOME FARMS,
1971 THROUGH 1983

Year	High Income Farms		Low Income Farms	
	Effective Average Daily Gain	Prices Received per Cwt	Effective Average Daily Gain	Prices Received per Cwt
1971	NA	NA	NA	NA
1972	1.21	33.20	1.15	30.80
1973	1.20	34.10	1.10	32.20
1974	1.26	35.42	1.03	34.87
1975	1.33	50.67	1.08	47.28
1976	1.24	48.17	1.08	42.04
1977	1.16	42.69	1.26	40.75
1978	1.11	48.74	1.11	47.60
1979	1.23	46.45	1.10	42.39
1980	1.24	42.00	.95	40.77
1981	1.26	46.43	1.01	42.74
1982	.82	56.57	1.26	55.69
1983	1.09	52.85	1.26	46.63

Taken from Table entitled "Hog Finishing" from each annual report, 1971 through 1983.

TABLE 17

PRICE RECEIVED PER CWT SOLD AND RETURN FOR \$100 FEED FED
FOR BEEF BREEDING ENTERPRISES ON HIGH AND LOW INCOME
FARMS, 1971 THROUGH 1983

Year	High Income Farms		Low Income Farms	
	Price per Cwt Sold	Return for \$100 Feed Fed	Price per Cwt Sold	Return for \$100 Feed Fed
1971	26.31	383.70	25.06	179.08
1972	33.54	496.42	30.06	92.76
1973	45.65	423.11	34.68	138.31
1974	31.60	97.16	30.17	(-58.52)
1975	31.86	168.50	24.34	47.93
1976	27.38	137.70	24.82	65.19
1977	29.05	247.95	28.25	86.23
1978	55.51	547.88	36.38	170.79
1979	65.79	280.85	59.99	77.28
1980	62.07	235.48	63.91	94.34
1981	59.81	231.94	51.53	23.53
1982	57.20	244.10	53.85	30.10
1983	49.98	245.71	53.18	50.60

Taken from Table entitled "Beef Breeding-Whole Herd" from
each annual report, 1971 through 1983.

TABLE 18

EFFECTIVE AVERAGE DAILY GAIN AND PRICE RECEIVED PER CWT
FOR BEEF FINISHING ENTERPRISES ON HIGH AND LOW INCOME
FARMS, 1971 THROUGH 1983

Year	High Income Farms		Low Income Farms	
	Effective Average Daily Gain	Price Received per Cwt	Effective Average Daily Gain	Price Received per Cwt
1971	NA	NA	NA	NA
1972	NA	NA	NA	NA
1973	NA	NA	NA	NA
1974	NA	NA	NA	NA
1975	NA	NA	NA	NA
1976	2.09	37.96	1.14	37.63
1977	1.30	40.72	1.31	36.93
1978	1.72	51.07	2.32	51.74
1979	2.00	67.96	1.58	66.50
1980	1.92	67.23	1.99	60.16
1981	1.32	61.55	1.65	61.39
1982	2.15	62.95	1.67	62.69
1983	1.94	66.41	1.29	61.22

Taken from Table entitled "Beef Feeders-Finishing" from
each annual report, 1971 through 1983.